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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

FINANCE DEPARTMENT.

# APPROPRIATION REPORT

ON

# THE ACCOUNTS

FOR

# 1914-15

BY

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## CONTENTS.

| | PAGE |
|---|---|
| General Review ... | ... 1 |
| Changes in Classification | ... 3 |
| Summary of Results ... | ... 3 |
| Comparison of Actuals ... | ... 5 |
| Comparison of Actuals, 1914-15 with Budget ... | ... 5 |
| Appropriation Audit ... | ... 6 |
| Amount under Objection... | ... 9 |
| Financial Irregularities .... | ... 12 |
| Revenue and Receipts ... | ... 15 |
| Expenditure ... | ... 23 |
| Debt Heads ... | ... 40 |
| General Statement of Accounts and Estimates ... | 44 to 45 |
| Abstracts A and B—Details of Revenue and Expenditure | 46 to 50 |
| Abstract C—Details of Receipts and Disbursements ... | 51 to 57 |

# APPROPRIATION REPORT

ON

# THE ACCOUNTS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FOR THE YEAR

# 1914-15

*(Ended June 1915.)*

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(NOTE.—Throughout this report the figures given are, unless otherwise indicated, in thousands of Rupees omitting 000.)

## General Review.

At the time when the budget for 1914-15 was framed the seasonal conditions gave room for anxiety. The aggregate rainfall of the hot weather period, March to May 1914, was in defect almost throughout the State, the State average being only about three-fifths of the normal quantity. But as some welcome showers appeared early in June and meteorological forecasts were favourable, the budget estimate for the year was framed on the basis of the average conditions with reasonable caution.

2. The estimate of Land Revenue collections was therefore placed at 106,40 in view of the increase expected by the introduction of the revised rates of assessment in two taluks in the Shimoga district and of the scope that existed for substantial reduction of the previous years' outstanding arrears of revenue. On the basis of a conservative estimate of sandal-wood expected to be placed in the market and on the presumption that the favourable rates secured in the sale of the previous two years would be maintained, the estimate of Forest revenue was framed for a revenue of 28,20 which represented roughly the average of the previous two years' revenue. Though there was some rapid rise in the revenue under Excise from 48,14 in 1912-13 to 52,23 in 1913-14, it was considered not desirable to make the financial system depend more and more every year on an excessive and rapidly increasing revenue from Excise and the estimate therefore took credit for a moderate sum of only 46,00. The revenue from Assessed taxes, Stamps and Registration followed the estimates of the previous year providing for such small rise as might be due to normal expansion.

3. The revenue from Royalty on gold and other mining operations was placed at 19,00 which was about the level of the realisations of the previous two years as there was no reason to anticipate any falling off in the standard of output. The estimate of gross revenue

from railways followed the actuals of 1912-13; and on the basis of a percentage of working expenses calculated on the actual result of previous years, the net railway earnings were taken at 15,00 which was a safe estimate of the standard of revenue to be expected in a year of average trade and agricultural conditions.

4. Among the other heads of revenue the only noteworthy item is the surplus revenue of the Bangalore Assigned Tract. Out of the amount of 39,23 declared to be due to the Government of His Highness the Maharaja to the end of the year 1910-11 a sum of 30 lakhs was paid in 1913-14, and hence the estimate for 1914-15 was for the balance of 9,23 still due on that account and of another 4,20 on account of the revenue to be derived during the subsequent years.

5. The programme of expenditure for the year provided not only for the standard of advance already attained but aimed at higher efficiency and increased activity in many directions. Special grants aggregating 4 lakhs were sanctioned to the Education department. The activities of the Agricultural and Industries and Commerce departments received special attention and were given special grants for various purposes. Large grants were also included to provide adequately for Malnad and Village improvement schemes and for sinking wells in villages. Besides these there were many smaller provisions for starting new works and effecting improvements in almost all the departments of the State.

6. The provision for Capital expenditure amounted to a sum of 95,17 of which 37,50 was for Cauvery Reservoir and allied works, 46,00 for State and subsidised or aided Railways and 11,67 for the Bangalore Electric tramways and the Cauvery Power Scheme, IV installation.

7. In the circumstances mentioned above the budget for 1914-15 was framed for a revenue of 285,09 and for an expenditure of 263,46 on the ordinary account and for an expenditure of 95,17 on account of capital outlay not charged to revenue. The result under the ordinary account was therefore a surplus of 21,63 but inclusive of the grants for capital works, a net outflow of cash aggregating 73,54.

8. Actually, however, the transactions of the year stood as under :—

| | | |
|---|---|---|
| Revenue and Receipts ... ... ... ... ... | | 282,29 |
| Expenditure charged to Revenue ... ... ... ... | | 292,92 |
| | Deficit ... | 10,63 |
| Capital outlay not charged to Revenue ... ... ... | | 88,91 |
| | Net outgoings ... | 99,54 |

9. Though the rainfall for the year over the whole State nearly approached the average, yet it was not quite satisfactory as it was only the net result of a decided deficiency in the *maidan* parts of the State counterbalanced by a considerable excess in the *malnad* districts of Shimoga and Kadur. Over a considerable part of the State the seasonal conditions during the year were somewhat below the average. Owing to this unfavourable condition Land Revenue realisations amounted only to 101,82 as against the budget estimate of 106,40.

10. But the principal event which more than anything left its mark on the year's transactions was the War in Europe which broke out in the early part of August 1914 almost at the threshold of the financial year and which paralysed completely the trade of Europe and affected to a considerable extent the industrial and commercial activities of the remoter parts of the British Empire. Mysore also had its share of the disturbances due to this convulsion and one direct result of the war on the finances of the State during 1914-15 was the fall in the Forest and Railway revenues.

11. From the Surplus revenue of the Bangalore Assigned Tract, only 9,23 was realised during the year as against the estimate of 13,43. This amount represented only the balance of the accumulated revenue due up to the end of 1910-11. The revenue for the subsequent three years remained unpaid at the end of the year. As a set off against the falling off under this and the other items of revenue referred to above there was the considerable and not unexpected increase of 9,34 in the Excise revenue. This was the result of an enhancement in the rate of duty and of increased competition amongst bidders for shop licenses. As the interest for the second half-year of 1913-14 on some of the investments was realised in

1914-15, there was some excess over the estimate in the realisations from interest. Stamps and Registration brought about 1,08 and 18 respectively more than the budget anticipations. The receipts under Courts of Law, Education, and Miscellaneous also showed some advance over the budget.

12. On the expenditure side the payment by His Highness the Maharaja of a sum of 52 lakhs as contribution towards the expenses of the war and to the Indian Imperial Relief Fund was an event directly brought about by the war, and this event is responsible for the conversion of the budget surplus of 21,63 into a deficit of 10,63 in the actuals, which has occurred in spite of savings under some of the heads.

## Changes in Classification.

13. There were some very important changes in the heads of accounts during the year. The separate major head Profit or Loss both on the receipt and expenditure sides under which the income from State investments and the income tax paid thereon were respectively recorded were done away with by amalgamation with the head Interest, as the transactions recorded under both were essentially of a similar nature. The expansion and development of the departments of Agriculture, Industries and Commerce and Sanitation and Vaccination made it desirable to record the transactions of these departments under separate major heads instead of relegating them to obscure minor heads under other major heads. Separate major heads were therefore opened for these departments both on the receipt and expenditure sides. It was for similar reasons found desirable to have a separate major head for the various charges on account of assignments and compensations such as malnad inam payments, compensation to the Sringeri Jahgir for the abolition of *halat* and refund of Excise revenue to inamdars, etc., which were previously scattered under several major heads. A new major head, Assignments and Compensation, was therefore opened during the year under report.

14. The charges relating to the Durbar Physician hitherto classified under 20 Medical were transferred to General Administration and included under the minor head Staff and Household of His Highness the Maharaja as the Durbar Physician properly belonged to His Highness's personal staff. The charges in connection with official residences and conveyances maintained for the use of the Dewan and Members of Council were transferred for obvious reasons to the minor head Tour Charges from Reception and Entertainment of Guests. Under Economic Conference a new sub-head with necessary details was opened for recording the charges relating to the Economic Journal started during the year. The game preserves establishment which is under the control of the Conservator of Forests was included previously with Forest establishment. As this establishment is quite distinct from the Forest establishment and has no relation thereto the charges appertaining to it were separated into a distinct minor head under Forest. The Criminal investigation department of the Police department having been made permanent, a separate minor head was opened under Police for recording criminal investigation charges which were previously included with the charges relating to the office of the Inspector-General of Police.

15. Owing to the development of railways in the State and the variety of financial interests involved in the several lines, the existing heads of account relating to Railways were amplified. It was also found desirable that the revenue accounts which include the current revenues of the year and the charges fairly debitable to them should be relieved of any item of extraordinary capital expenditure on productive works. The outlay on these works were therefore shown separately under new major heads opened under a distinct group, N. Capital Outlay not charged to Revenue. These new heads were :—

37 Cauvery Reservoir and allied works.

38 Capital outlay on State Railways and Steam tramways under construction.

39 Subsidized or allied Railways.

40 Bangalore Electric Tramways.

41 Cauvery Power Scheme, IV Installation.

## Summary of Results.

16. The following summary of budget and account figures shows the variations between the budget and the actuals of 1914-15 and also between the actuals of 1913-14 and 1914-15.

These variations are discussed in a general way in the following paragraphs, and in greater detail in the review of each head of account :—

| Receipts | | Heads | Disbursements | |
|---|---|---|---|---|
| Accounts 1914-15 better+, worse—, than | | | Accounts 1914-15 better+, worse—, than | |
| Accounts 1913-14 | Budget 1914-15 | | Accounts 1913-14 | Budget 1914-15 |
| ... | ... | Refunds and Drawbacks ... ... ... | +58 | —8 |
| ... | ... | Assignments and Compensation ... ... | —73 | +7 |
| —3,55 | —4,58 | Land Revenue ... ... ... ... | +1,13 | +1,56 |
| —11,31 | —5,53 | Forest ... ... ... ... | —2,72 | —3,32 |
| +3,11 | +9,34 | Excise ... ... ... ... | —10 | +1 |
| —5 | —5 | Assessed Taxes ... ... ... | ... | ... |
| +17 | +1,08 | Stamps ... ... ... ... | —1 | —3 |
| —4 | +18 | Registration ... ... ... ... | —4 | —1 |
| —19 | —16 | Mining Revenue ... ... ... | +7 | +34 |
| —20,77 | —4,20 | Surplus Revenue of Bangalore assigned tract ... | ... | ... |
| +13,92 | +1,58 | Interest ... ... ... ... | —5 | +1 |
| ... | ... | Interest on other obligations ... ... | —13 | +18 |
| —13,35 | ... | Profit or Loss ... ... ... ... | ... | ... |
| ... | ... | Palace ... ... ... ... | —34 | +13 |
| ... | ... | General Administration ... ... ... | +1,94 | +83 |
| +7 | +14 | Law and Justice—Courts of Law ... ... | —21 | +28 |
| —2 | —8 | Law and Justice—Jails ... ... ... | +2 | +23 |
| —2 | —6 | Police ... ... ... ... | —78 | —32 |
| +36 | +45 | Education ... ... ... ... | —1,98 | +2,97 |
| +3 | +2 | Agriculture ... ... ... ... | —1,20 | +93 |
| ... | ... | Industries and Commerce ... ... ... | —79 | +62 |
| ... | ... | Muzrai ... ... ... ... | —9 | —4 |
| —6 | —2 | Medical ... ... ... ... | +1,70 | +28 |
| +14 | —1 | Sanitation and Vaccination ... ... ... | —1,70 | +94 |
| —34 | —9 | Scientific and other minor departments ... | +1,16 | +31 |
| ... | ... | Allowances and assignments under treaties and engagements ... ... ... | —4 | —1 |
| ... | +1 | Superannuation allowances and pensions ... | +5 | +39 |
| +1 | +6 | Stationery and Printing ... ... ... | —24 | —43 |
| —10 | +38 | Miscellaneous ... ... ... | —3,38 | —13 |
| —16 | —22 | Army ... ... ... ... | —49,39 | —48,10 |
| ... | ... | Subsidy to British Government ... ... | ... | ... |
| —4 | —2 | Military Works ... ... ... | +6 | +7 |
| ... | ... | Famine Relief ... ... ... | ... | ... |
| —1,60 | —71 | State Railways ... ... ... | +57 | +60 |
| ... | ... | Miscellaneous Railway Expenditure ... ... | —54 | +35 |
| ... | ... | Irrigation—Major Works ... ... ... | +22,05 | +3,27 |
| ... | ... | Irrigation—Minor Works ... ... ... | —16 | +1,44 |
| —25 | —18 | Civil Works ... ... ... ... | —1,32 | +3,39 |
| ... | ... | Capital Outlay on State Railways ... ... | +9,90 | +3,36 |
| +41 | —13 | Cauvery Power Scheme Revenue Account ... | +24 | +33 |
| ... | ... | Cauvery Power Scheme Capital Account ... | +8,62 | +12 |
| ... | ... | Bangalore Electric Tramways ... ... | +48 | ... |
| —33,63 | —2,80 | Total ... | 17,37 | —29,46 |
| | | Capital outlay not charged to Revenue ... ... | ... | ... |
| | | Cauvery Reservoir and Allied Works ... ... | —32,56 | +4,94 |
| | | Capital Outlay on State Railways and Steam Tramways ... ... ... ... | —38,23 | —2,23 |
| | | Subsidised or Aided Railways ... ... | —8,01 | +1,99 |
| | | Bangalore Electric Tramways ... ... | —16 | +5,84 |
| | | Cauvery Power Scheme ... ... ... | — 9,95 | —4,28 |
| —33,63 | —2,80 | Grand Total ... | —106,28 | —23,20 |

## Comparison of Actuals.

17. The revenue receipts during 1914-15 were less than those in the previous year by 33,63 and the expenditure more by 106,28. The fall in the revenue receipts was to some extent the combined effect of the great European war which commenced in the early part of August 1914 and the unfavourable seasonal conditions that prevailed. But the chief reason was the fact that the amount of surplus revenue of the Bangalore Assigned Tract received in 1914-15 was only 9,23 as against 30,00 received in the previous year. The other heads that showed marked decline on the receipt side were Profit or Loss (13,35), Forest (11,31) Land Revenue (3,55) and State Railways (1,60). The variation under Profit or Loss was only nominal as the receipts previously classified under the head are now included under the head Interest the actuals under which are consequently 13,92 more than the last year's actuals. The decline under Forest, Land Revenue and Railways was due to unfavourable seasonal conditions and the dislocation of trade caused by the War. The only noticeable variation showing an advance over the previous year's figures besides interest was under Excise (3,11). This was on account of the enhancement in the rate of duty on arrack and also the keen competition amongst bidders for licenses for both arrack and toddy shops.

18. The increase under expenditure was principally in connection with the contribution of His Highness of 50 lakhs and 2 lakhs towards the cost of the war and to the Imperial Indian Relief Fund and to the increased outlay on capital works not charged to revenue (51,18). These items alone explain an increase of about 103 lakhs of the net increase of 106,28. The balance of 9,07 is the net result of variations under other heads which are noticed in detail under the respective heads later on in the report.

## Comparison of Actuals of 1914-15 with the Budget.

19. The revenue and receipts of the year were less than the budget by 2,80 and this was the result of some large and important fluctuations both in the direction of excess over and savings from the budget. These fluctuations may be summarised as under:—

| | Falling off from the budget | | Improvement on the budget |
|---|---|---|---|
| Land Revenue ... | ... 4,58 | Excise ... | ... 9,34 |
| Forest ... | ... 5,53 | Interest ... | ... 1,58 |
| Surplus Revenue | ... 4,20 | Stamps ... | ... 1,08 |
| Total | ... 14,31 | Total | ... 12,00 |

20. The outturn of crops during the course of the year was not on the whole quite satisfactory and consequently the estimated Land Revenue was not realised. Sandalwood sales were very much affected by the dislocation of the market caused by the war and hence there was considerable fall in the Forest revenue. This fall would have been greater if there had not been a large demand for sleepers by the Railway Construction Department during the year on account of increased activities in that department. The estimate of the Surplus revenue of the Bangalore Assigned Tract was calculated at 13,43 in the budget on the basis of the average of the amount due up to date but the amount actually adjusted was only 9,23 on account of the balance of accumulated surplus due to end of 1910-11.

21. The chief item of improvement over the budget was in the Excise revenue which alone contributed an increase of 9,34. In the year 1913-14 the revenue under this head amounted to Rs. 52,23 but for purposes of estimate in the budget for the next year it was assumed that this rise was exceptionally high and the estimate was therefore placed at 46,00. The keen competition of the bidders for the licenses and the enhancement in the rate of duty on arrack considerably enhanced the realisations from this revenue which aggregated 55,34 which is above all previous record. The other increases were under Interest (1,58) and Stamps (1,08) and these were respectively due to the favourable terms of interest secured on short term investments of floating cash balances and the inclusion of copying fees in Stamp revenue on account of the introduction of copying sheets.

22. The total expenditure during the year including that on Capital Works not charged to revenue was more than the budget grant by 23,20. If the capital works expenditure is excluded, the excess over the grant amounts to 29,46. There was thus a net saving of 6,26 in the sanctioned grants for capital outlay not charged to revenue. This improvement was the result of fluctuations in two opposite directions. In the grant for Cauvery Reservoir and allied works, Subsidised or Aided Railways and Bangalore Electric Tramways there was

a total saving of 12,77 which was counterbalanced by an excess over grants under Capital outlay on State Railways and Steam Tramways under construction and for the Cauvery Power Scheme IV Installation. The reasons for these fluctuations are explained under the respective major heads.

23. The increase of 29,46 in the ordinary account was mainly the result of His Highness the Maharaja's contribution towards the Indian War and Imperial Indian Relief Funds aggregating Rs. 52 lakhs for which no provision existed in the budget. These excesses appear under the heads Miscellaneous and Army. For this and the excess expenditure of 3,32 incurred under Forest in connection with the supply of sleepers to the Railway department, additional grants were sanctioned by Government during the year. The other heads in which the budget grants were exceeded were :—

| | |
|---|---|
| Refunds and drawbacks ... ... ... ... ... | 8 |
| Stamps ... ... ... ... ... ... | 3 |
| Police ... ... ... ... ... ... | 32 |
| Muzrai ... ... ... ... ... ... | 4 |
| Stationery and Printing ... ... ... ... ... | 43 |

The excess under Police is explained by the fact that a large amount of advance drawn for travelling and other allowances of the district executive force in past years was adjusted in the year under report. Larger expenditure in purchasing paper and stationery for public departments and on the piecework establishment of the Press accounts for the advance under Stationery and Printing.

24. The heads in which savings occurred in the grants sanctioned for the year were :—

| | | |
|---|---|---|
| Land Revenue ... ... ... | 1,26 | Due to savings in the provisions for payment of remuneration to patels and shanbhogs, charges of district administration and Revenue Survey and Settlement department. |
| Education ... ... ... | 2,97 | Mainly due to lapses in the lumpsum grants for new schemes and which did not mature in the course of the year. |
| Irrigation—Major Works ... ... | 3,27 | Due to a sum of 2,27 resigned at the close of the year and other small lapses under various works. |
| Minor Works ... ... ... | 1,44 | Due to non-payment of compensation by the Revenue department and to the difficulty of procuring labour. |
| Civil Works ... ... ... | 3,39 | Due to the grant of 1,94 surrendered and the distribution of the establishment and tools charges among other heads. |
| Capital outlay on State Railways ... | 3,36 | Due to a large credit on account of the decrease in the Government's share of joint stores balance and to non-utilization of the full grants for some of the works. |

## Appropriation Audit.

25. The following statement shows in detail the excesses over the budget grant that have occurred under each minor head and how far they have been sanctioned by Government subsequently by reappropriation of grants and what remains yet to be sanctioned. The reasons for these excesses are explained while reviewing the expenditure under the major heads concerned.

| Major and minor heads of account | Excess over budget grant | Amount sanctioned or re-appropriated from other heads | Amount requiring sanction | Remarks |
|---|---|---|---|---|
| **1. Refunds and Drawbacks—** | | | | |
| Forest ... ... ... ... ... | 5 | ..... | 5 | |
| Stamps ... ... ... ... ... | 8 | ..... | 8 | |
| **3. Forest—** | | | | |
| Conservancy and Works ... ... ... | 3,64 | 3,53 | 11 | |
| **8. Stamps—** | | | | |
| Discount on sale of stamp papers and labels ... | 4 | ..... | 4 | |
| **9. Registration—** | | | | |
| District charges ... ..... ..... ... | 1 | ..... | 1 | |
| **11. Interest on ordinary debt—** | | | | |
| 4% Mysore State Loan of 1906-07 ... ... | 4 | ..... | 4 | |

| Major and minor heads of account | Excess over budget grant | Amount sanctioned or re-appropriated from other heads | Amount requiring sanction | Remarks |
|---|---|---|---|---|
| **12. Interest on other Obligations—** | | | | |
| State Life Insurance Fund ... ... | 4 | ..... | 4 | |
| Refunds ... ... ... ... | 5 | ..... | 5 | |
| **15. General Administration—** | | | | |
| Legislative Council ... ... ... ... | 1 | 1 | ... | |
| Staff and household of His Highness the Maharaja. | 20 | 2 | 18 | |
| Comptroller's office ... ... ... | 1 | 1 | ... | |
| **16A. Law and Justice—Courts of Law—** | | | | |
| Chief Court ... ... ... ... | 1 | 1 | ... | |
| Civil and Sessions Courts ... ... ... | 1 | ..... | 1 | |
| Refunds ... ... ... ... | 5 | ..... | 5 | |
| **17. Police—** | | | | |
| Superintendence ... ... ... | 2 | ..... | 2 | |
| Town Police, Bangalore and Mysore ... ... | 1 | ..... | 1 | |
| District Executive force ... ... ... | 28 | ..... | 28 | |
| Railway Police ... ... ... .. | 3 | ..... | 3 | |
| **18. Education—** | | | | |
| Direction ... ... ... ... | 7 | 1 | 6 | |
| Inspection ... ... ... ... | 6 | ..... | 6 | |
| **18A. Agriculture—** | | | | |
| Direction ... ... ... ... | 7 | ..... | 7 | |
| **19. Muzrai or religious and charitiable Institutions—** | | | | |
| Superintendence ... ... ... ... | 1 | 1 | ... | |
| Endowments and charitable allowance ... ... | 1 | ..... | 1 | |
| Stipends and grants-in-aid ... ... ... | 4 | 4 | ... | |
| **20. Medical—** | | | | |
| Hospitals and dispensaries ... ... ... | 7 | 7 | ... | |
| **20A. Sanitation and Vaccination—** | | | | |
| District charges ... ... ... ... | 1 | 1 | ... | |
| **21. Scientific, and other Minor Departments—** | | | | |
| Public exhibitions and fairs ... ... ... | 7 | 7 | ... | |
| Registrar of Co-operative Societies ... ... | 3 | ..... | 3 | |
| **23. Allowances and assignments under treaties and engagements—** | | | | |
| Political pensions ... ... ... ... | 1 | ..... | 1 | |
| **25. Stationery and Printing—** | | | | |
| Stationery Depot ... ... ... | 16 | 16 | ... | |
| Printing and Gazette office ... ... ... | 24 | 20 | 4 | |
| Branch Press at Mysore ... ... ... | 1 | ..... | 1 | |
| Refunds ... ... ... ... ... | 2 | ..... | 2 | |
| **26. Miscellaneous—** | | | | |
| Hill stations ... ... ... ... | 8 | ..... | 8 | |
| Charities and donations ... ... ... | 2,01 | 2,00 | 1 | |
| Refunds ... ... ... ... | 16 | ..... | 16 | |
| Coronation Durbar at Delhi of King Emperor George V, 1911 ... ... ... ... | 2 | ..... | 2 | |
| **27. Army—** | | | | |
| Head Quarters ... ... ... ... | 3 | 3 | ... | |
| Miscellaneous Charges ... ... ... | 50,28 | 50,28 | ... | |
| **30A. Miscellaneous Railway Expenditure—** | | | | |
| Surveys ... ... ... ... ... | 6 | 6 | ... | |
| Saloon charges ... ... ... ... | 4 | 4 | ... | |
| **36. C. P. S. Capital Account—** | | | | |
| Bangalore City section ... ... ... | 19 | ..... | 19 | |
| Bangalore Civil and Military Station section ... | 4 | ..... | 4 | |
| Mysore City section ... ... ... | 11 | ..... | 11 | |

26. The following statement shows the heads of revenue and expenditure grouped into different classes according to the usually accepted principles of public finance. The budget and account figures for the year are shown together in parallel columns for purposes of comparison :—

*Statement showing the net revenue and expenditure for the year 1914-15.*

| REVENUE | Estimate | Actuals |
|---|---|---|
| I. Land Revenue, etc.— | | |
| 1. Land Revenue ... | 1,04,75 | 1,00,23 |
| 2. Forest ... | 28,18 | 22,60 |
| | 1,32,93 | 1,22,83 |
| II. Taxation— | | |
| 1. Excise ... | 45,35 | 54,74 |
| 2. Stamps ... | 9,43 | 10,44 |
| 3. Assessed Taxes ... | 2,65 | 2,60 |
| 4. Registration ... | 1,84 | 2,03 |
| | 59,27 | 69,81 |
| III. Mining Royalty and Leases ... | 16,60 | 16,78 |
| IV. Surplus Revenue of Bangalore Assigned Tract ... | 13,43 | 9,23 |
| V. Debt Services— | | |
| Interest ... | 9,30 | 11,08 |
| VI. Commercial Services— | | |
| Revenue Account— | | |
| 1. Cauvery Power Scheme... | 10,19 | 10,38 |
| 2. State Railways ... | 6,99 | 7,24 |
| Total ... | 17,18 | 17,62 |
| Total ... | 2,48,71 | 2,47,35 |

| EXPENDITURE | Estimate | Actuals |
|---|---|---|
| 1. Cost of Revenue Collection— | | |
| (1) Land Revenue (excluding District Administration) | 10,37 | 9,25 |
| (2) Forest ... | 8,47 | 11,79 |
| (3) Stamps ... | 47 | 50 |
| (4) Excise ... | 3,50 | 3,49 |
| (5) Registration ... | 90 | 91 |
| | 23,71 | 25,94 |
| 2. Civil Service— | | |
| (1) Palace ... | 23,40 | 23,27 |
| (2) District Administration | 9,42 | 8,98 |
| (3) General Administration | 11,05 | 10,22 |
| (4) Law and Justice—Courts of Law ... | 8,36 | 7,94 |
| Do Jails ... | 1,15 | 1,00 |
| (5) Police ... | 10,17 | 10,55 |
| (6) Education ... | 16,37 | 12,95 |
| (6a) Agriculture ... | 2,12 | 1,18 |
| (6b) Indutries and Commerce | 1,41 | 79 |
| (7) Muzrai ... | 3,57 | 3,61 |
| (8) Medical ... | 5,55 | 5,29 |
| (8a) Sanitation and Vaccination | 2,48 | 1,55 |
| (9) Scientific and other Minor Departments | 2,44 | 2,22 |
| (10) Public Works ... | 31,67 | 23,74 |
| | 1,29,16 | 1,13,29 |
| 3. Miscellaneous— | | |
| (1) Pensions, etc. ... | 8,98 | 8,59 |
| (2) Famine Relief ... | 3,33 | 3,33 |
| (3) Miscellaneous ... | 5,68 | 5,43 |
| (4) Stationery and Printing | 2,01 | 2,38 |
| | 20,00 | 19,73 |
| 4. Army and Defence— | | |
| (1) Subsidiary to British Government ... | 35,00 | 35,00 |
| (2) Local Service and other Regiments ... | 13,90 | 62,23 |
| (3) Military Works ... | 86 | 82 |
| | 49,76 | 98,05 |
| 5. Commercial Services— | | |
| Capital Outlay— | | |
| (1) Railways ... | 3,58 | 22 |
| (2) Cauvery Power Scheme | 87 | 75 |
| | 4,45 | 97 |
| Total ... | 2,27,08 | 2,57,98 |
| Capital outlay not Charged to Revenue— | | |
| (1) Cauvery Reservoir and allied works ... | 37,50 | 32,56 |
| (2) Capital outlay on State Railways and Steam Tramways ... | 36,00 | 38,23 |
| (3) Subsidised or aided Railways ... | 10,00 | 8,01 |
| (4) Bangalore Electric tramways ... | 6,00 | 16 |
| (5) Cauvery Power Scheme | 5,67 | 9,95 |
| Total ... | 95,17 | 88,91 |
| Grand Total ... | 3,22,25 | 3,46,89 |

## Amount under Objection.

### ANALYSIS OF OUTSTANDING OBJECTIONS.

### A. Civil Books.

27. The balance of the several classes of objections raised up to 30th June 1915 but remaining unadjusted in the books of the Treasury account department of my office on 31st October 1915 are given in the following statement. The corresponding figures for the previous year are also shown for purposes of comparison.

| Name of Treasury | Period | Suspense | | Awaiting clearance | Service Payments for recovery | Total | Remarks |
|---|---|---|---|---|---|---|---|
| | | Receipt | Payments | | | | |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Mysore ... ... | 31st October 1914 ... | 154 | 111 | 9,259 | 1,133 | 10,657 | |
| | 31st October 1915 ... | 154 | 111 | 21,372 | 1,081 | 22,718 | |
| Hassan ... ... | 31st October 1914 ... | 102 | ... | 405 | 361 | 868 | |
| | 31st October 1915 ... | ... | ... | 25 | 215 | 240 | |
| Kadur ... ... | 31st October 1914 ... | ... | ... | 92 | 103 | 195 | |
| | 31st October 1915 ... | ... | ... | 71 | 5 | 76 | |
| Chitaldrug ... ... | 31st October 1914 ... | ... | ... | ... | 11 | 11 | |
| | 31st October 1915 ... | ... | ... | 297 | 24 | 321 | |
| Bangalore ... ... | 31st October 1914 ... | ... | ... | 6,034 | 1,080 | 7,114 | |
| | 31st October 1915 ... | ... | ... | 39,733 | 1,379 | 41,112 | |
| Tumkur ... ... | 31st October 1914 ... | ... | ... | 103 | 249 | 352 | |
| | 31st October 1915 ... | ... | ... | 3,481 | 186 | 3,667 | |
| Shimoga ... ... | 31st October 1914 ... | ... | ... | 2,936 | 138 | 3,074 | |
| | 31st October 1915 ... | ... | ... | 1,190 | 60 | 1,250 | |
| Kolar ... ... | 31st October 1914 ... | ... | ... | 522 | 739 | 1,261 | |
| | 31st October 1915 ... | ... | ... | 437 | 402 | 839 | |
| Total ... | 31st October 1914 ... | 256 | 111 | 19,351 | 3,814 | 23,532 | |
| | 31st October 1915 ... | 154 | 111 | 66,606 | 3,352 | 70,223 | |

There was a net increase of Rs. 46,691 when compared with the figures at the end of the previous year. This is the result of increases in the Bangalore, Tumkur, Chitaldrug and Mysore districts and decreases in other districts. Out of the amount of 23 outstanding on 31st October 1914 a sum of 10 was adjusted during 1914-15 and the balance together with the outstanding amount of the year 1914-15 amounted to 70. Bangalore and Mysore districts are responsible for an amount of 64 and other districts for only 6.

28. In the following statement, the outstanding objections are classified according to the years to which they relate:—

| Treasuries | Period | Relating to 1912-13 and previous years | | Relating to 1913-14 | | Relating to 1914-15 | | Total | |
|---|---|---|---|---|---|---|---|---|---|
| | | Number of items | Amount | Number of items | Amount | Number of items | Amount | Number of items | Amount |
| Bangalore ... ... | 31st October 1914 ... | 122 | 3 | 105 | 4 | ... | ... | 227 | 7 |
| | 31st October 1915 ... | 95 | 3 | 62 | 3 | 282 | 35 | 439 | 41 |
| Kolar ... ... | 31st October 1914 ... | 85 | ... | 39 | 1 | ... | ... | 124 | 1 |
| | 31st October 1915 ... | 32 | ... | 9 | ... | 36 | 1 | 77 | 1 |
| Tumkur ... ... | 31st October 1914 ... | 31 | ... | 21 | ... | ... | ... | 52 | ... |
| | 31st October 1915 ... | 11 | ... | 11 | ... | 42 | 4 | 64 | 4 |
| Shimoga ... ... | 31st October 1914 ... | 30 | 3 | 7 | ... | ... | ... | 37 | 3 |
| | 31st October 1915 ... | 6 | ... | 2 | ... | 16 | 1 | 24 | 1 |
| Kadur ... ... | 31st October 1914 ... | 28 | ... | 6 | ... | ... | ... | 34 | ... |
| | 31st October 1915 ... | 3 | ... | ... | ... | 9 | ... | 12 | ... |
| Chitaldrug ... ... | 31st October 1914 ... | ... | ... | 5 | ... | ... | ... | 5 | ... |
| | 31st October 1915 ... | ... | ... | 1 | ... | 13 | ... | 14 | ... |
| Mysore ... ... | 31st October 1914 ... | 220 | 6 | 90 | 5 | ... | ... | 310 | 11 |
| | 31st October 1915 ... | 205 | 4 | 52 | 3 | 118 | 16 | 375 | 23 |
| Hassan ... ... | 31st October 1914 ... | 18 | ... | 66 | 1 | ... | ... | 84 | 1 |
| | 31st October 1915 ... | 7 | ... | 24 | ... | 26 | ... | 57 | ... |
| Total ... | 31st October 1914 ... | 534 | 12 | 339 | 11 | ... | ... | 873 | 23 |
| | 31st October 1915 ... | 359 | 7 | 161 | 6 | 542 | 57 | 1,062 | 70 |

As compared with the amount of objections remaining unadjusted on 31st October 1914, those outstanding on 31st October 1915 were more by 47. Of this amount 13 related to 1913-14 and previous years and 57 to 1914-15.

29. The amount of objections relating to the period 1912-13 and previous years was reduced from 12 to 7 during the year 1914-15. The details of 7 remaining unadjusted on 31st October 1915 are given below :—

| Treasuries | Up to 1908-09 | | 1909-10 | | 1910-11 | | 1911-12 | | 1912-13 | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. |
| Bangalore ... ... ... | 37 | 1,777 | 16 | 84 | 8 | 276 | 12 | 335 | 22 | 144 | 95 | 2,616 |
| Kolar ... ... ... | 9 | 109 | 6 | 27 | 3 | 1 | 3 | 5 | 11 | 78 | 32 | 220 |
| Tumkur ... ... ... | 4 | 32 | 2 | 5 | 1 | ... | ... | ... | 4 | 58 | 11 | 95 |
| Shimoga ... ... ... | 4 | 14 | ... | ... | ... | ... | ... | ... | 2 | 136 | 6 | 150 |
| Kadur ... ... ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 2 | 45 | 3 | 46 |
| Chitaldrug ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mysore ... ... ... | 81 | 887 | 21 | 386 | 17 | 485 | 27 | 1,595 | 59 | 448 | 205 | 3,801 |
| Hassan ... ... ... | 4 | 27 | 1 | 3 | 1 | 2 | ... | ... | 1 | 3 | 7 | 35 |
| Total ... | 139 | 2,846 | 47 | 506 | 30 | 764 | 42 | 1,935 | 101 | 912 | 359 | 6,963 |

Out of 7 still to be adjusted 6 relate to Bangalore and Mysore districts, and the remaining to other districts.

30. The following statement shows the amount of objections other than service payments for recovery outstanding on 31st October 1915 and the departments to which they relate :—

| Treasuries | Land Revenue | Police | Education | Medical | Scientific, and other minor depts. | Total |
|---|---|---|---|---|---|---|
| Bangalore ... ... | 2 | 2 | 29 | 6 | 1 | 40 |
| Kolar ... ... | ... | ... | ... | ... | ... | ... |
| Tumkur ... ... | ... | 3 | ... | ... | 1 | 4 |
| Shimoga ... ... | ... | ... | ... | ... | 1 | 1 |
| Kadur ... ... | ... | ... | ... | ... | ... | ... |
| Chitaldrug ... ... | ... | ... | ... | ... | ... | ... |
| Mysore ... ... | 18 | ... | 3 | ... | ... | 21 |
| Hassan ... ... | ... | ... | ... | ... | ... | ... |
| Total ... | 20 | 5 | 32 | 6 | 3 | 66 |

Out of the 66 remaining unadjusted 20 relate to Land Revenue department, 32 to Education department and the rest to other departments.

31. The outstandings on 31st October 1915 amounting to Rs. 70,223 may be classified as under :—

| | | |
|---|---|---|
| 1. | Want of Government sanction ... ... ... | 2 |
| 2. | Want of detailed contingent bills ... ... ... | 35 |
| 3. | Want of sub-vouchers ... ... ... | 9 |
| 4. | Non-receipt of bills from districts ... ... ... | 16 |
| 5. | Service payments for recovery ... ... ... | 3 |
| 6. | Other objections ... ... ... | 5 |
| | Total ... | 70 |

Out of 70, just half the amount is outstanding for want of detailed contingent bills, 9 for want of sub-vouchers and 2 on account of non-receipt of bills from districts. There seems to be no valid reason for the non-receipt of detailed contingent bills and bills and vouchers, as no payment can be made by the treasury or by the disbursing officer without obtaining a proper receipt for the payment. Avoidance of delay in the matter of forwarding these bills and vouchers would very much help the Government audit and make it more effective.

32. The sum of 70 referred to above relates to amounts under objection on the books of the Treasury account department as stated in para 27. The objection books maintained in other special audit sections show a sum of 1,31 on 31st October 1915 against 90 on the corresponding date of the previous year. These together with the amount on the books of the Treasury account department will bring the amount under objection to 2,01. This is really a very large amount and it is desirable that it should be settled early. To enable me to do this I would request the co-operation of all disbursing and treasury officers and ask them to pay particular attention to the rules regulating financial transactions and to the prompt disposal of audit objections issued from my office.

## B. Public Works.

32A. The following is the abstract of items outstanding in the Public Works branch and remaining unremedied at the end of the year. The irregularities have all been brought to the notice of Government.

| Fund | Major head | No estimates | | Excess over estimates | | No appropriations | | Excess over appropriations | |
|---|---|---|---|---|---|---|---|---|---|
| | | Number of works | Amount expended | Number of works | Excess expenditure | Number of works | Amount expended | Number of works | Excess expenditure |
| | | | Rs. | | Rs. | | Rs. | | Rs. |
| Provincial Fund | 31. Major Works Irrigation including 37 Cauvey Reservoir and allied works. | 25 | 6,67 | 12 | 10,26 | 6 | 23 | 13 | 48 |
| | 32. Minor Works Irrigation | ... | ... | ... | ... | 1 | 1 | 1 | 1 |
| | 33. Civil Works | 40 | 1,06 | 27 | 90 | 53 | 1,14 | 30 | 57 |
| | 27B. Military Works | ... | ... | ... | ... | ... | ... | ... | ... |
| Local Funds General | Civil Works | ... | ... | 1 | 3 | ... | ... | 3 | 11 |
| District Funds | Civil Works | 7 | 17 | 1 | 5 | 12 | 23 | 4 | 5 |
| Irrigation Cess Fund | Irrigation Works | 5 | 6 | ... | ... | 4 | 5 | 1 | 1 |
| Palace Funds | Civil Works | ... | ... | ... | ... | ... | ... | ... | ... |
| Municipal Funds | Do | 3 | 6 | 1 | 1 | ... | ... | 1 | 2 |
| Village School Fund | Do | ... | ... | ... | ... | 3 | 3 | ... | ... |
| Contributions | Do | 13 | 82 | ... | ... | ... | ... | ... | ... |
| | Total | 93 | 8,84 | 42 | 11,25 | 79 | 1,69 | 53 | 1,25 |

## C. Electrical Department.

33. The amount of objectionable items remaining unadjusted on the 30th June 1915 amounted to Rs. 17,80,486 as against Rs. 4,38,665 on the 30th June of the previous year. This is made up as follows:—

| | 1913-14. | 1914-15. |
|---|---|---|
| **Capital Expenditure.** | Rs. | Rs. |
| (i) Want of estimate ... ... ... ... | ... | 1,478 |
| (ii) Want of appropriation ... ... ... ... | ... | 6,201 |
| (iii) Excess over estimate IV Installation ... ... ... | 8,757 | 9,55,119 |
| (iv) Excess over appropriation ... ... ... ... | ... | 4,50,857 |
| **Revenue Expenditure.** | | |
| Excess over estimate and appropriation ... ... ... | ... | 39,674 |
| Miscellaneous irregularities ... ... ... ... | 4,29,908 | 3,27,157 |
| Total ... | 4,38,665 | 17,80,486 |

The increase of Rs. 13,41,821 as compared with the previous year is mainly due to the large outlay on the IV Installation of the Cauvery Power Scheme in excess of the sanctioned estimate and in excess of sanctioned appropriation.

## D. Railways—Construction.

34. The following statement shows the balance of the several classes of objections raised up to the 30th June 1915 but remaining unremedied to end of October 1915 :—

| Nature of objection | Balance at the end of October 1915 | | Balance at the end of the year 1913-14 | | Increase or decrease | |
|---|---|---|---|---|---|---|
| | Number of items | Amount | Number of items | Amount | Number of items | Amount |
| | | Rs. | | Rs. | | Rs. |
| 1. Want of estimate ... | 83 | 3,09 | 28 | 39 | 55 | 2,70 |
| 2. Excess over estimate | 58 | 1,50 | 16 | 24 | 42 | 1,26 |
| 3. Want of appropriation | 54 | 83 | 11 | 24 | 43 | 59 |
| 4. Excess over appropriation. | 33 | 17,48 | 12 | 27 | 21 | 17,21 |
| 5. Miscellaneous irregularities. | 36 | 1,07 | 18 | 3 | 18 | 1,04 |
| Total ... | 264 | 23,97 | 85 | 1,17 | +179 | +22,80 |

The total sum under objection under all heads at the end of October 1915 was 23,97 as compared with 1,17 at the end of the previous year, resulting in an increase of 22,80. There was also an increase of 179 in the number of items under objection. Expenditure to the extent of 174 on Mysore-Arsikere and Kolar-Chikballapur Railways and of 27 under Bowringpet-Kolar and Bangalore-Chikballapur Railways was incurred without sanction to detailed estimates and this accounts for the increase under the first head of objection. The major portion of the outstandings, 116 out of 150 under the second head, was in Division No. 1 of Mysore-Arsikere Railway and was due to outlay in excess of provision in the sanctioned estimate under III Formation. The amount under objection in respect of the third head represents mainly the outlay without due allotment of funds under certain heads and this expenditure has been regularised under Government Order No. 2007-008—Ry. F. 113-15-6, dated the 24th January 1916. A large portion of the stores purchased and expected to be consumed in the year was not issued and this resulted in an excess of 16,58 over appropriation under stores. The balance refers to excess over grant for final capital heads since regularised under Government Order No. 2007-008—Ry. F. 113-15-16, dated the 24th January 1916. A large number of uncleared items under suspense of Kolar-Chikballapur Railway and Stores divisions and sanctions to detailed estimates in excess of main head provisions in the sanctioned project estimate for the Mysore-Arsikere Railway account for the outlay under the fifth head.

| | |
|---|---|
| Mysore-Arsikere Railway No. i | 82 |
| Do ii | 47 |
| Kolar-Chikballapur Railway | 45 |
| | 174 |

## FINANCIAL IRREGULARITIES.

35. Some items of financial irregularities of more than ordinary interest noticed in the course of audit are given below :—

### *1. Violation of Audit Rules.*

(*a*) The establishment pay bills of the garden near the new circus at Mysore for the months of February and March 1915 at Rs. 30 per mensem were drawn at the Mysore district treasury in April 1915 without obtaining the previous sanction of Government for the establishment newly entertained. At the instance of this office the head of the department has since obtained the required Government sanction for a portion of the establishment. He has been requested to obtain sanction for the remaining establishment.

(*b*) A sum of Rs. 17-8-0 was drawn on an abstract contingent bill from the Mysore district treasury in August 1914 by an officer of the Education department on account of certain books purchased from Liepzig. On a call from my office for the payee's receipt which did not accompany the detailed contingent bill for the month, the reply received in February 1915 was that payment to the book-seller was not made on account of the war and that the amount would be shortdrawn in the next bill. No refund of the amount was traced in the subsequent month's bill and the head of the department after being written to again ultimately refunded the amount to the treasury in June 1915 after an interval of about ten months.

*2. Double claims.*

A sum of Rs. 10 the pay of a vaccinator in the Hassan district for the month of April 1914 was drawn twice from a taluk treasury on the dates noted in the margin on bills signed by the District Medical and Sanitary officer. In reply to the objection raised by this office for the double payment the District Medical and Sanitary officer stated that the sanitary clerk, who through oversight committed the mistake and the vaccinator who wrongly received the amount twice have both been fined and warned to be more careful in future. The amount was recovered by shortdrawal from the vaccinator's pay bill for January 1915.

On 28th May 1914 and again on 4th September 1914.

*3. Undisbursed pay kept on hand for more than a month.*

A sum of Rs. 54-14-2 drawn in May 1914, being the undisbursed pay and travelling allowance of an ex-jamadar of the Police department was refunded to the treasury in September 1915, *i.e.*, after nearly a year and four months. When called upon to explain by my office the District Superintendent states that he received a communication from the District Treasury officer requesting that any amount pending disbursement to the ex-jamadar should be adjusted towards the recoupment of a certain sum drawn by him as charge and local allowance and that therefore he could not but hold the amount in deposit.

*4. Duplication of bills.*

Two bills, one for Rs. 91-14-3 and the other for Rs. 113-9-0 on account of remuneration to shanbhogs and patels were audited for payment by this office on 11th June 1915 and returned to the Deputy Commissioner concerned who sent the same to the Amildar for encashment and payment to the parties concerned. The Amildar instead of cashing the bill at the treasury and disbursing the amount to the payee in the usual course prepared separate bills for the amounts due to the parties who presented themselves every day and cashed them one after another at the treasury without any reference to this office. When objection was taken by this office it was explained that as the parties concerned resided in different villages it was not convenient for arranging payment simultaneously and that therefore the Amildar adopted the procedure mentioned above. This procedure is open to the following objections :—

(1) The drawal of the subsequent bills without encashing the original pre-audited bill is tantamount to preferring a double claim though there was evidently no evil intention in the matter.

(2) After all the payments due to the parties were completed, there was the risk of the original pre-audited bill being encashed and the money embezzeled by unscrupulous men in the office.

36. The following are the irregularities noticed in the Public Works Branch :—

*1. Manipulation of accounts with a view to evade Audit.*

(*a*) An Executive Engineer incurred expenditure on an item not provided for in the annual repair estimates for 1913-14 (for a certain road) on the strength of a supplement estimate sent up by him for sanction and debited the outlay in the first instance to the special repair estimate of the road. After receipt of the supplemental estimate duly sanctioned the outlay was written back to that estimate. This is a case of evading audit objection by the objectionable method of distorting facts.

(*b*) In one of the divisions the cost of materials purchased from time to time for general purposes and stocked in the divisional stores was debited to various works in progress. They were then issued from the divisional stores to works

which were often different from those to which their cost was originally charged thereby necessitating writes-back of their value from one work to another. It was apparent from this that materials were purchased long before they were required for particular works and that their cost was debited to some work or other for which the full grant allotted was not likely to be otherwise used up. Materials for which allocation by works cannot immediately be made out but which have nevertheless been purchased ahead, should be brought under stock under para 1262 of the Public Works Department Code. When they are subsequently required for particular works, they must be allocated accordingly and transferred to site of works so that proper accounts can be kept by the executive authorities in charge of the works. The manipulation of the accounts of the materials, as it was done in this division, was irregular because it led, on the one hand, to exaggeration of outlay on works and on the other to an artificial reduction in the stock balances as borne in the accounts. The Executive Engineer to whom this violation of departmental rules was pointed out questioned the propriety of the rules and stated as follows:—"Materials at site hitherto were regarded as including materials in the control of the authority that treated them so, whether in the division or sub-division, and not the letter but the spirit was adhered to and the letter cannot often be adhered to in practice." He aslo admitted (1) that unauthorised charges incurred by him without estimates were intentionally misallocated to other than the correct estimates on the ground of absence of sanction, (2) that outlay incurred on works without estimates were debited provisionally to some other sanctioned works and (3) that savings in the sanctioned estimates were utilised to meet other items of works not contemplated in the original sanction. The procedure followed by the Executive Engineer was objectionable and the devices adopted concealed the transactions as they took place.

2. *Evasion of rules with a view to work out Grant.*

(*a*) An Executive Engineer purchased in 1912-13 materials costing Rs. 2,448 for improvements to a building long before they were required and the improvements decided upon. The value thereof was written back in subsequent years to other works. Presumably the materials were purchased with a view to work out the annual grant and this consideration occasionally received undue importance at the hands of the departmental officers to the prejudice of real efficiency and economy.

(*b*) An Executive Engineer drew a cheque Rs. 3,350-3-0 on the last day of June 1914 in favour of a contractor for a work; and when subsequently questioned in the audit note as to why the cheque remained uncashed, he replied after one year and six months that the cheque was kept back *pending check-measurement by him*. The cheque was in the meantime renewed in the month of June 1915, *i.e.*, exactly after one year and cashed in the succeeding month. The contractor's voucher is still awaited. The drawing of the cheque in this case on the last day of the official year is evidently to show an apparent increase in expenditure. The transaction discloses a serious irregularity on the part of the Executive Engineer in having violated the fundamental rule of cheque-payment, *viz.*, that no cheque should be drawn unless it is intended to be paid away.

37. In the Railway branch, the following irregularities were noticed:—

Incorrect representation of facts.

1. A sum of Rs. 75 paid by an Executive Engineer for taking a private house on lease before obtaining competent sanction to the same was accounted for as a charge for repairing the house, while no repairs were actually executed by Government.

2. In one division the rules regarding measurements, preparing bills for claims and their check were not followed and the infringement was concealed by ante-dating measurements, payment orders, examination of bills and by misleading entries in the cash book. This was discovered in the course of local inspection.

A second claim.

3. A roll for Rs. 77-7-0 for labour said to have been employed by a contractor for jungle clearing from 17th to 25th June 1914 was submitted by a sub-divisional officer a second time for payment when the claim in respect of it had been included and certified to by him in a

previous bill of the same contractor and had already been paid. The second claim was not, however, paid in the divisional office. This was also discovered in the course of inspection of the accounts of the division.

Recording measurements of work in the Divisional Office.

4. An Executive Engineer's journal showed that on a certain day he had travelled from one place to another and inspected some bridge and building works, while the measurement book showed that he had taken measurements of a cutting at a different place on the same day. It was ascertained by enquiry that the measurements for the cutting was recorded *not at the work site but in the divisional office from note of inspection made on some previous date.* The procedure adopted was unauthorised as all entries of dimensions must be those of work actually measured and recorded at the work spot in the measurement book.

Record of only contents in measurement book.

5. In one of the measurement books examined, an entry of 20,000 cubic feet of ballast was found without reference to the number of heaps and without any note of particulars as to how the aggregate quantity entered was arrived at. This was evidently not a case of actual measurement but one of noting the quantity otherwise than by actually measuring it.

## REVENUE AND RECEIPTS.

### I. Land Revenue.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Assessment on lands | 95,93 | 96,84 | 92,96 |
| Quit-rent of minor inam villages including kayamgutta | 5,38 | 5,44 | 4,74 |
| Miscellaneous | 4,03 | 4,10 | 4,09 |
| Rent on toddy trees | 3 | 2 | 3 |
| Total | 105,37 | 106,40 | 101,82 |

38. The Land Revenue collections during 1914-15, fell short of the budget for the year (4,58) and also of the actuals of the previous year (3,55) and the variations were chiefly under *Assessment on Lands* and *Quit-rent of minor inam villages including Kayamgutta.* This is attributed partly to unfavourable seasonal conditions and partly to the difficulty experienced by raiyats in disposing of their produce owing to the dislocation of trade caused by the war.

### II. Forest.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Timber and other produce removed from the forest by Government agency | 25,64 | 22,18 | 16,28 |
| Timber and other produce removed from the forests by consumers or purchasers | 6,75 | 5,74 | 6,09 |
| Confiscated drift and waif wood | ... | 1 | ... |
| Miscellaneous | 1,59 | 27 | 30 |
| Total | 33,98 | 28,20 | 22,67 |

39. There was a fall in the Forest revenue both as compared with the budget (5,53) and with the previous year's actuals (11,31). The fall from budget anticipation is mainly accounted for by the decline in the realisations from the sandal sales owing to the closure of all market for sandalwood on account of the war. The realisations from this source aggregated only 3,15 as against 15,00 anticipated in the budget. But against this decline of 11,85 there was some improvement under Timber exploited by departmental agency as a large number of Railway sleepers were sold to Railway companies and to the State Railway construction department in addition to the usual operations. Some small improvements in the realisations from sale of minor forest produce also went to counterbalance to some extent the fall in sandalwood revenue.

40. The decrease as compared with the previous actuals is mainly under *Timber and other produce removed from the Forests by Government Agency* and under *Miscellaneous.*

The dislocation of the market for sandal sales caused by the European war explains the fall under the former head. The decrease would have been greater had it not been counterbalanced to some extent as explained above by the increased revenue derived from the sale of sleepers to the Railway construction department and also of grass and other minor produce. The absence of any sale of elephants during 1914-15 as in the previous year accounts for the fall under *Miscellaneous*.

## III. Excise.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Arrack ... ... ... ... | 25,83 | 22,84 | 25,36 |
| Toddy ... ... ... ... | 24,23 | 21,40 | 27,32 |
| Beer ... ... ... ... | 14 | 15 | 17 |
| Ganja ... ... ... ... | 1,35 | 97 | 1,75 |
| Opium ... ... ... ... | 51 | 50 | 58 |
| Miscellaneous ... ... ... | 13 | 10 | 12 |
| Proportionate share of the Central Distillery Establishment charges recovered from the Civil and Military Station, Bangalore ... | 4 | 4 | 4 |
| Total ... | 52,23 | 46,00 | 55,34 |

41. The revenue realised during 1913-14 was considered to be abnormal and hence the budget for 1914-15 was framed on the basis of normal expansion; but as the causes which led to an increase of revenue in the previous year continued during 1914-15 also, the actuals for this year exceeded the budget (9,34) and also the actuals of the previous year (3,11). The excess over the budget occurred under all the minor heads except the last, but the chief items which contributed to the excess were *Arrack* (2,52), *Toddy* (5,92) and *Ganja* (78). The increase under *Arrack* was the result of the enhancement in the rate of duty from Rs. 4-12-0 to Rs. 5-4-0 per gallon with effect from 1st July 1914 and increased competition amongst bidders for shop license. The additional revenue realised from *Toddy* was partly due to increased competition at shop auctions and partly to a larger number of trees having been applied for by licensees in view of smaller yield per tree owing to unfavourable seasonal conditions. The fact that the duty on ganja was raised from Rs. 7-8-0 to Rs. 10 per seer from 1st July 1914 explains the increase under *Ganja*.

42. A comparison of the actuals discloses that the income from still-head duty under *Arrack* fell from 21,37 in 1913-14 to 19,34 in 1914-15, thereby indicating that consumption went down. When this is coupled with the fact that the rate of duty per gallon was raised from Rs. 4-12-0 to 5-4-0 from 1st July 1914 and the reduction in receipts under still-head duty has taken place in spite of this enhancement of rate, it is clear that the consumption of arrack has gone down to a greater extent than is indicated by the fall in revenue. Under Arrack and special liquor shop rental, the revenue has risen from 4,10 to 5,69 and this is due to keen competition at the Excise sales of April and May 1914, leading in many cases to record bids. The rise under *Toddy* was due mainly to increase under shop-rental as a result of competition amongst the capitalist classes and also to some increase in tree-tax. The increase under *Ganja* was partly in consequence of the enhancement of duty referred to above and partly of increased license fees and sale-proceeds of shops as a result of competition in the auction sales.

## IV. Assessed Taxes.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Mohatarfa in rural tracts, *viz.*, house-tax, shop-tax, oil-mill tax, cart-tax, and miscellaneous ... | 1,72 | 1,68 | 1,68 |
| Assessment on vacant building sites ... ... | 93 | 97 | 92 |
| Total ... | 2,65 | 2,65 | 2,60 |

43. This is an item of revenue which shows gradual contraction. The budget estimate for 1914-15, under *Mohatarfa in rural tracts* has been fully realized though it falls short of the actuals of the previous year by 4; but the actuals under *Assessment on vacant building sites* fell short of the estimate.

## VII. Stamps.

| Minor Heads | Accounts 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Sale of general stamps ... ... ... | 4,50 | 4,15 | 4,56 |
| Sale of court-fee stamps ... ... ... | 5,36 | 5,00 | 5,50 |
| Sale of stamped papers for copies ... ... | 43 | 30 | 46 |
| Sale of plain paper for court purposes ... | 7 | 7 | 9 |
| Duty on impressing unstamped and insufficiently stamped documents ... ... ... | 15 | 10 | 8 |
| Fines and penalties ... ... ... | 14 | 12 | 13 |
| Miscellaneous ... ... ... | 1 | 1 | 1 |
| Total ... | 10,66 | 9,75 | 10,83 |

44. The budget for 1914-15 was framed only for the normal revenue but the actuals have beaten even the record figure of 1913-14. Court-fee, general receipt and copy stamps mainly contributed to the increase.

## VIII. Registration.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Fees levied in the Registry and Sub-Registry Offices ... ... ... | 1,96 | 1,77 | 1,91 |
| Penalties levied in the Registry and Sub-Registry Offices ... ... ... | 1 | 1 | 2 |
| Fees for the Registration of Companies under Regulation III of 1895 ... ... | 1 | 1 | 1 |
| Miscellaneous ... ... ... | 9 | 6 | 9 |
| Total ... | 2,07 | 1,85 | 2,03 |

45. This item of revenue shows also a tendency to rise over normal expectations. Though the actuals for 1914-15 were comparatively smaller than those in the previous year yet they exceeded the estimates by 18. The decrease from the previous actuals is attributable to unfavourable seasonal conditions and general depression of trade on account of the war.

## IX. Mining Royalty and Leases.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Royalty ... ... ... ... | 18,98 | 18,90 | 18,81 |
| Rent on prospecting lands ... ... | 6 | 10 | 3 |
| Total ... | 19,04 | 19,00 | 18,84 |

46. The fluctuations are due to delay in the adjustment of the royalty due to Government.

## IX A. Surplus Revenue of the Bangalore Assigned Tract.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Surplus revenue | 30,00 | 13,43 | 9,23 |

47. The budget estimates for 1914-15, consisted of two parts, *viz.*, a sum of 9,23 being the balance of arrears up to the end of 1910-11 already calculated and declared and a further amount of 4,20 which represented the estimated surplus for the three years 1911-12 to 1913-14; but only the former amount was paid during 1914-15 and the latter remained unadjusted. This accounts for the variation between the budget and the actuals for 1914-15. The adjustment in 1913-14 of the major portion of the accumulated surplus to end of 1910-11 accounts for the large variation between the actuals of the two years.

## X. Interest.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Interest on loans ... ... ... ... | 1,27 | 1,10 | 1,06 |
| Interest on arrears of revenue ... ... | 34 | 34 | 30 |
| Interest on Government Securities and other Investments ... | | 12,50 | 14,16 |
| Total ... | 1,61 | 13,94 | 15,52 |

48. The excess of 1,58 over the budget was mainly under *Interest on Government Securities and other investments* due to the fact that the interest for the second half-year of 1913-14 on some securities due at the end of June 1914 was realized in the beginning of July.

49. The receipts from interest on Government securities and other investments were classified during 1914-15 under this head while in previous years they were recorded under a separate major head, Profit or Loss. This accounts for the large difference between the actuals of 1914-15 and 1913-14.

## XI. Profit or Loss.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| A. Profit on investments ... ... | 11,09 | ... | ... |
| B. Interest on current deposits in Madras Bank | 2,26 | ... | ... |
| Total ... | 13,35 | ... | ... |

50. This head has been expunged from the accounts with effect from 1914-15.

## XIIA. Law and Justice—Courts of Law.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Sale proceeds of unclaimed and escheated property ... | 3 | 3 | 4 |
| Recoveries on account of pauper suits ... ... | 2 | 3 | 3 |
| Fees, fines and forfeitures ... ... ... | 46 | 40 | 53 |
| Miscellaneous ... ... ... ... | 4 | 3 | 3 |
| Total ... | 55 | 49 | 63 |

51. The receipts under *Fees, Fines and Forfeitures* are always fluctuating and they account for the variations in the actuals for 1914-15, as compared with the year's budget and the previous year's actuals.

## XIIB. Law and Justice—Jails.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Proceeds of Jail labour and manufactures ... ... | 16 | 16 | 16 |
| Proceeds of Jail gardens ... ... ... | ... | 1 | 1 |
| Hire of convicts ... ... ... ... | 2 | 1 | 1 |
| Cost of maintenance of Civil and Military Station prisoners at Central Jail, Bangalore .... ... | 7 | 6 | 6 |
| Sale proceeds of Weights and Measures ... ... | 7 | 14 | 3 |
| Miscellaneous ... ... ... ... ... | ... | ... | 3 |
| Total ... | 32 | 38 | 30 |

52. The realizations during 1914-15 from sale of weights and measures did not come up to the estimate nor to the level of previous year's actuals. This mainly accounts for the fall in the actuals as compared with the budget and the previous actuals.

## XIII. Police.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Fines and Forfeitures ... ... | ... | ... | ... |
| Police supplied to private persons ... ... ... | 1 | 1 | 1 |
| Seven-tenth share of Railway Police recovered from railway administrations ... ... | 7 | 10 | 8 |
| Fees under Arms Act ... ... ... | ... | 1 | 1 |
| Licenses under the Mysore Explosives Regulation of 1888 | ... | ... | ... |
| Licenses under the Game and Fish Preservation Regulation II of 1901 ... ... ... | ... | ... | ... |
| License and Regulation Fees under Motor Vehicles Regulation ... ... ... | ... | ... | ... |
| Contribution for detective Police at Kolar Gold Fields by Mining Companies ... ... ... | 17 | 16 | 13 |
| Portion of the charges of the Police establishment at Tarabanahalli recoverable from the Government of India ... ... ... ... | ... | ... | ... |
| Miscellaneous ... ... ... | 1 | 2 | 1 |
| Total ... | 26 | 30 | 24 |

53. The actuals of 1914-15 fell short of both the budget for the year by 6 and the previous year's actuals by 2. The fall from the budget was due to there being no recovery of Kolar Gold Fields Railway police charges during 1914-15 as the matter was under correspondence and to the adjustment of detective police charges for the quarter ended 31st March 1915 in September 1915. The variations between the actuals are also explained by the non-adjustment, within the year 1914-15, of detective Police charges for the third quarter.

## XIV. Education.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| School fees ... ... ... | 1,14 | 1,00 | 1,38 |
| Industrial School Receipts ... ... ... | ... | 16 | 15 |
| Sale proceeds of school books, maps and other publications ... ... ... | 43 | 35 | 43 |
| Contribution from Municipal Funds ... | 13 | 15 | 14 |
| Contribution from Mufrai Funds ... ... | 5 | 4 | 4 |
| Contribution by the people towards Anglo-Vernacular and Sanskrit Schools in rural tracts ... | 7 | 5 | 6 |
| Examination Fees ... ... | ... | ... | ... |
| Miscellaneous ... ... ... | 3 | 1 | 1 |
| Total ... | 1,85 | 1,76 | 2,21 |

54. The actuals exceeded both the budget and the previous year's receipts. This excess is explained by an increase in the number of students paying fees, and the consequent rise in the realisations from *School Fees*, and larger proceeds from *Sale of books, maps, etc.*

## XIVA. Agriculture.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Miscellaneous receipts ... ... ... | ... | 1 | 3 |

55. No remarks. The receipts under this head during 1913-14 amounting to 2 were classified under the major head, Scientific and other Minor Departments.

## XV. Medical.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Hospital receipts ... ... ... | 3 | 1 | 5 |
| Value of medicines sold ... ... | 1 | 1 | 2 |
| Cost of maintenance of Civil and Military Station lunatics and lepers ... .... | 5 | 7 | 7 |
| Miscellaneous ... ... .... | 3 | 4 | 2 |
| Contribution from Municipal Funds on account of Local Fund Dispensaries ... ... | 83 | 93 | 81 |
| Contribution from District Funds on account of Local Fund Dispensaries ... ... | | | |
| Receipts from Lunatic Labour ... ... | ... | ... | 1 |
| Contribution from Municipal Funds and Local Funds General on account of part pay of Superintendent, Indigenous Hospital, Mysore ... | ... | 1 | 7 |
| Contribution from the Sanitary Board, Kolar Gold Fields ... ... ... | ... | ... | ... |
| Receipts of the Sanitary and Vaccination Department ... ... ... | 16 | ... | ... |
| Total ... | 1,11 | 1,07 | 1,05 |

56. The credit of only 81 in the accounts against the budget estimate of 93 under *Contributions from Municipal and District Funds on account of Local Fund Dispensaries* was partly due to a sum of 7 having been erroneously credited in the treasury account under *Contributions on account of Indigenous Hospital* instead of under this head. Other variations are small and do not call for any remarks.

## XVA. Sanitation and Vaccination.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Sale of lanoline vaccination lymph ... | ... | 4 | 2 |
| Sale of vaccinated calves ... ... | ... | 2 | 1 |
| Plague receipts ... ... ... | ... | 1 | 2 |
| Contribution from the Municipalities of Bangalore and Mysore Cities on account of the pay of Health Officers ... ... ... | ... | 8 | 9 |
| Total ... | ... | 15 | 14 |

57. No remarks. The receipts under this head during 1913-14 were classified under the major head Medical. A new major head for Sanitation and Vaccination was opened only from 1914-15.

## XVI. Scientific and other Minor Departments.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Botanical and other gardens | 11 | 9 | 10 |
| Veterinary and stallion receipts | 79 | 57 | 44 |
| Geological Department | 4 | 3 | 4 |
| Receipts on account of public exhibitions and fairs | 2 | 2 | 2 |
| Examination fees | 13 | 15 | 17 |
| Miscellaneous | ... | ... | ... |
| Agricultural Department | 2 | ... | ... |
| Total | 1,11 | 86 | 77 |

58. The only noticeable fluctuation in this head was under *Veterinary and stallion receipts*. The receipts under this minor head fell short of both the budget and the previous actuals. This result was contributed to by a decrease in the number of bulls sold on account of the unfavourable condition of the season for cattle breeding. The receipts from *terige* or assessement on Amrut Mahal kavals were also less.

## XVII. Receipts in Aid of Superannuation Allowances and Pensions.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Contributions | 3 | 2 | 3 |

59. No remarks.

## XVIII. Stationery and Printing.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Stationery receipts | 3 | 4 | 6 |
| Sale of Gazette, and other publications | 6 | 4 | 4 |
| Other Press receipts | 4 | 1 | 5 |
| Total | 13 | 9 | 15 |

60. The actuals of 1914-15 followed those of the previous year but exceeded budget anticipations. Some increase in the sale-proceeds of stationery, in the receipts from private work done by the Government Press, and from advertisement and miscellaneous receipts account for the variation from the budget.

## XIX. Miscellaneous.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Unclaimed deposits | 54 | 40 | 62 |
| Sale of old stores and materials | 4 | 1 | 1 |
| Sales of land, houses, etc. | 45 | 32 | 37 |
| Dividends and duties | 28 | 27 | 23 |
| Tolls | 34 | 26 | 26 |
| Receipts from staging bungalows | 9 | 8 | 9 |
| Acreage contributions | 6 | 8 | 7 |
| Salt | 4 | 5 | 2 |
| Miscellaneous fees, fines and forfeitures | 5 | 5 | 5 |
| Other miscellaneous items | 26 | 15 | 33 |
| Total | 2,15 | 1,67 | 2,05 |

61. The actuals of the year exceeded the budget estimate by 38 mainly on account of the increases under *Unclaimed deposits, Sale of land, houses, etc.*, and *Other miscellaneous items*. The transactions under the first two of these items are of a fluctuating character. The increase under *Other miscellaneous items* was due to the fact that the miscellaneous receipts of the department of Industries and Commerce were classified under this head in the accounts of the year under report. The fall as compared with the actuals of 1913-14 was under *sale of old stores and materials, sale of land, houses, etc., dividends and duties, Tolls* and *Salt*. This fall of 26 was partly counterbalanced to the extent of 16 by increases under *unclaimed deposits, acreage contributions* and *Other miscellaneous items*.

## XX. Army.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Army Proper | 27 | 24 | 15 |
| Stores Department | 2 | 3 | 5 |
| Kunigal Farm | 23 | 33 | 19 |
| Hessarghatta and Nadamavinapura Farms | 27 | 25 | 24 |
| Total | 79 | 85 | 63 |

62. The realisations were less than either the budget estimate or the previous year's actuals. This fluctuation was mainly under *Army proper* and *Kunigal farm*. The sale of cast horses by the Military department and the sale of foals from the Kunigal farm were not so brisk as previously anticipated on the basis of actuals.

## XXA. Military Works.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Military Works | 10 | 9 | 7 |

63. No Remarks.

## XXI. State Railways worked by the M. S. M. Railway Co. Revenue Account.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Gross Receipts ... | 39,19 | 38,00 | 36,14 |
| *Deduct*— | | | |
| Working Expenses ... | 22,33 | 22,23 | 20,34 |
| Surplus profit paid to the Madras and Southern Mahratta Railway ... | 80 | 77 | 1,34 |
| Total ... | 16,06 | 15,00 | 14,46 |

64. The net actuals agree to some extent with the budget estimate.

65. Compared with the previous year, there was a decline in the net receipts, chiefly due to the decrease in gross receipts on account of the dislocation of trade caused by the war.

## XXIA. State and State Aided Railways Worked by Government—Revenue Accounts.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Tarikere-Narasimharajapura Tramway (Tarikere-Lakvalli Section) | | | |
| Gross Receipts ... | ... | 39 | ... |
| *Deduct*— | | | |
| Working Expenses ... | ... | —22 | ... |
| Net earnings ... | ... | 17 | ... |

66. The estimate proved to be too sanguine. Instead of there being any income from the tramways, the working expenses exceeded the gross receipts as the line was opened for traffic only on the 22nd May 1915 and not in the beginning of the year as anticipated.

## XXII. Public Works.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Sale of water to the Kolar Gold Fields ... | 2,35 | 2,29 | 2,27 |
| Receipts from Bangalore and Mysore City water-supply ... ... ... | 16 | 58 | 30 |
| Other Public Works Receipts ... ... | 93 | 51 | 63 |
| Total ... | 3,44 | 3,38 | 3,20 |

67. The decrease of 24 as compared with the accounts for 1913-14 was due to less amount received from Municipal and District funds as contribution towards the construction and repairs of Local Fund dispensaries and to some extent the reason mentioned below.

68. As directed by Government in their Order No. 8724-8—Ml. 251-12-6, dated 23rd March 1914, the revenue derived from the Chamarajendra and Vanivilas Water Works at Bangalore and Mysore was taken in deduction of the annual maintenance estimates of those works and there was therefore an apparent fall in the revenue of the year, as compared with the budget estimates.

## XXIII. Cauvery Power Scheme.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Sivasamudram-Kolar Section ... ... | 14,11 | 14,30 | 13,64 |
| Bangalore City Section ... ... | 1,48 | 1,61 | 1,63 |
| Bangalore Civil and Military Station Section ... | 89 | 90 | 91 |
| Mysore City Section ... ... | 56 | 77 | 1,26 |
| Total ... | 17,04 | 17,58 | 17,44 |

69. The increase of 40 in the actuals of 1914-15, as compared with those of the previous year, was the net result of a decrease under *Sivasamudram-Kolar Section* and increases under *Bangalore and Mysore City Sections*. The decrease under *Sivasamudram Section* was due to delay in the recovery in 1914-15 of some amounts expected to be recovered in that year and the increases under the two City sections were brought about by the collection of arrears and by the greater demand for power as a result of concessions shown by Government to small industrial concerns (*vide* Government Order No. 722-7—C.P.S., dated 26th November 1914). These facts explain also the variations between the budget and actuals for 1914-15.

# EXPENDITURE.

## I. Refunds and Drawbacks.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Land revenue ... ... ... | 1,53 | 1,50 | 1,46 |
| Forest ... ... ... | 2 | 2 | 7 |
| Excise ... ... ... | 58 | ... | ... |
| Assessed taxes ... ... ... | ... | ... | ... |
| Stamps ... ... ... | 37 | 32 | 40 |
| Registration ... ... ... | 1 | 1 | ... |
| Total ... | 2,51 | 1,85 | 1,93 |

70. The actuals for 1914-15 exceeded the budget estimate by 8 but fell short of previous actuals by 58. The excess over the budget was caused by larger refunds under *Stamps* and *Forest*. The classification of assignments of Excise revenue due to inamdars under a new major head Assignments and Compensation explains the variation in the actuals.

## 1. A. Assignments and Compensation.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Land Revenue— | | | |
| Malnad land inam payments | ... | 15 | 13 |
| Excise— | | | |
| Assignment of Excise Revenue to Inamdars | ... | 50 | 45 |
| Compensation to the Sringeri Jahgir for loss of the abolition of Halat on Supari | ... | 15 | 15 |
| Total | ... | 80 | 73 |

71. In the year 1913-14 the charges under the several heads grouped under this major head were classified under different major heads. Hence no charges appear in the column for actuals for that year. The assignments actually made in 1914-15 under Land Revenue and Excise fell slightly short of budget expectation.

## 2. Land Revenue.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Revenue Commissioner ... | 53 | 55 | 51 |
| Charges of District Administration ... | 8,69 | 9,42 | 8,98 |
| Remuneration to shanbhogs and patels ... | 8,51 | 8,15 | 7,40 |
| Revenue Survey and Settlement Department | 1,37 | 1,52 | 1,20 |
| Inam Department ... ... | 4 | 5 | 4 |
| District Survey Establishment ... | 10 | 10 | 10 |
| Assignments ... ... ... | 12 | ... | ... |
| Total ... | 19,36 | 19,79 | 18,23 |

72. The accounts for 1914-15 were less than both the budget (1,56) and the accounts of the previons year 1913-14 (1,13).

73. The fall in the actuals of 1914-15 as compared with those of the previous year was mainly on account of the fall in the demand for *Remuneration to patels and shanbhogs* not having been settled during the year and to the payment of heavy arrears during the previous year. The variations under other heads have more or less neutralized each other. The absence of any expenditure during 1914-15 under *assignments* is due to the classification of these charges in 1914-15 under a separate major head newly opened for the purpose. The reason for the decline under *Revenue Survey and Settlement* is the same as that mentioned below in comparing actuals with the budget. The excess of (29) under *Charges of District Administration* was brought about by the revision of the District and Taluk office establishments at an extra cost.

74. The lapse in the budget was chiefly under *Charges of District Administration* (44) *Remuneration to patels and shanbhogs* (75) and *Revenue Survey and Settlement Department* (32). In respect of the first, there were savings in the payment of taluk cutcherries establishment and of shekdars whose appointments have not been made fully in accordance with the new scheme sanctioned some time back. The non-payment of *potgi* due to the shanbhogs and patels to the extent of the full demand due accounts for the large lapse under *Remuneration to patels and shanbhogs*, and the transfer of an Assistant Commissioner and a certain portion of the survey establishment for work in connection with the Cauvery Reservoir project and some savings in the lump sum grant for establishment sanctioned for the department contributed to the fall under *Revenue Survey and Settlement Department*.

## 3. Forest.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Conservancy and works ... ... | 5,57 | 4,62 | 8,26 |
| Establishments ... ... | 3,46 | 3,75 | 3,43 |
| Game Preserves Staff ... ... | 4 | 10 | 10 |
| Total ... | 9,07 | 8,47 | 11,79 |

75. The expenditure exceeded the budget by 3,31 and the previous year's actuals by 2,72. The large excess was in both the cases in connection with the supply of sleepers to the State Railway construction department. The excess over the budget aggregating 3,93 under Timber alone is partly covered by an additional grant of 3,50 sanctioned by Government for this purpose in the course of the year. This excess was partly counterbalanced by some savings under salaries and establishment. The increase of 6 under *Game Preserves Staff* as compared with the actuals of the previous year is due to the change of classification introduced in 1914-15 in respect of Game Preserves charges.

## 4. Excise.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Superintendence ... ... ... | 28 | 39 | 39 |
| District Executive Establishment ... | 3,05 | 3,04 | 3,04 |
| Distillery Establishment ... ... | 6 | 7 | 6 |
| Total ... | 3,39 | 3,50 | 3,49 |

76. Except for an increase of 11 over the actuals of the previous year under *Superintendence* due to the absence of a separate Excise Commissioner for some months in the year 1913-14, there is no variation under this head which calls for any remarks.

## 8. Stamps.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Superintendence ... ... ... | 3 | 3 | 3 |
| Stamp Manufactory ... ... ... | 18 | 20 | 19 |
| Discount on sale of stamp papers and labels ... | 27 | 23 | 27 |
| Discount on sale of plain paper for court purposes ... | 1 | 1 | ... |
| Total ... | 49 | 47 | 49 |

77. The expenditure during 1914-15 closely followed that of the previous year and also the budget. But there was a small excess over the budget due chiefly to an excess of 4 under *Discount on sale of stamp papers and labels* due to larger issue of stamps and stamp papers during the year under report than in the previous one.

## 9. Registration.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Superintendence ... ... ... | 7 | 9 | 9 |
| District charges ... ... ... | 79 | 81 | 82 |
| Total ... | 86 | 90 | 91 |

78. There was an excess of 2 under *Superintendence* in the actuals of 1914-15, as compared with those of the previous year mainly on account of the absence of a separate Inspector-General of Registration for some months in the year 1913-14. The excess under *District charges* as compared with both the actuals of the previous year and the budget for the year was chiefly under establishment which was revised in accordance with the work of each sub-registry office.

## 10. Charges against Mining Revenue.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Cost of supervision, 75 per cent of Geological Survey and prospecting charges ... | 53 | 65 | 52 |
| Cost of Supervision, Inspector of Mines and Explosives ... ... ... | 24 | 27 | 26 |
| Law and Justice—Courts of Law ... | 23 | 24 | 24 |
| Police ... ... ... | 75 | 73 | 73 |
| Education ... ... ... | 3 | 3 | 3 |
| Medical ... ... ... | 17 | 27 | 20 |
| Miscellaneous ... ... ... | 4 | 6 | —1 |
| Refunds ... ... ... | 14 | 15 | 9 |
| Total ... | 2,13 | 2,40 | 2,06 |

79. The charges under this head during 1914-15 were less than the budget for the year by 34 and the actuals for the previous year by 7. The savings from the budget occurred mainly under *Geological Survey and prospecting* (13), *Medical* (7), *Miscellaneous* (7), and *Refunds* (6). The post of the second State Geologist was vacant during the year; this and the savings under allowances, supplies and services and contingencies caused the lapse in the charges transferred from the Geological Department. A provision of 7 under *Medical* for the acquisition of buildings for the Kolar Gold Fields Maternity Hospital was not utilised; the rate of exchange on remittances from Messrs. Coutts & Co., for which provision was included under the head *Miscellaneous* was more favorable, and the claims of the gold mining companies for rebate on account of shipping and other charges were less during the year on account of the special arrangements made by the companies for depositing gold in the Bombay Mint.

80. The variations between the actuals were mainly under *Miscellaneous* and *Refunds* for the reasons explained in comparing the budget with the actuals.

## 11. Interest on Ordinary Debt.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 5 per cent Mysore Railway Loan of 1882 ... ... ... ... | ... | 5 | ... |
| 4 per cent Mysore State Loan of 1906-07 ... ... ... | 79 | 80 | 84 |
| Total ... | 79 | 85 | 84 |

81. Against the provision of 5 in the estimates for arrears of interest due on *five per cent Mysore Railway Loan of 1882*, there was no claim during the year. The interest paid on the loan of 1906-07 during 1914-15 exceeded the previous year's actuals by 5 and the budget by 4 on account of payment of certain arrear claims during the year.

## 12. Interest on other Obligations.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Savings Bank Deposits ... ... ... | 2,30 | 2,50 | 2,24 |
| Endowment Funds ... ... ... | 22 | 25 | 24 |
| State Life Insurance Fund ... ... ... | 96 | 1,03 | 1,07 |
| Infantry Retiring Funds ... ... ... | ... | ... | ... |
| Refunds ... ... ... ... | ... | 1 | 6 |
| Total ... | 3,48 | 3,79 | 3,61 |

82. The slump caused in the money market and also the panic created by the European war affected the Savings Bank transactions during the year 1914-15, and hence the interest paid on Savings Bank deposits were less than the estimate for 1914-15, and also the actuals of the previous year. The lapse under this head in the budget would have been greater but for the excess over the grant in the amount of interest paid on the *State Life Insurance Fund* an account of the larger balance at the credit of that fund and also the excess over grant under *Refunds* in consequence of the adjustments in account by debit to this head of erroneous credits in the treasury account.

83. The actuals for 1914-15 were larger than those of the previous year (13) mainly on account of larger interest paid on *State Life Insurance Fund* balance and the adjustments under *Refunds* noticed above.

## 14. Palace.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Palace Civil List ... ... ... ... | 20,00 | 20,00 | 20,00 |
| Pensions to the Ruling Family ... ... ... | 2,93 | 3,40 | 3,27 |
| Total ... | 22,93 | 23,40 | 23,27 |

84. The fall of 13 under this head as compared with the budget was on account of the lapse of the pension provided for the daughters of the second Maharajakumari under *Pensions to the Ruling Family*. The revised rates of pension sanctioned from about the end of the year 1914-15 accounts for the excess over the previous year's expenditure.

## 15. General Administration.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Dewan to His Highness the Maharaja ... ... | 48 | 48 | 48 |
| Members of Council ... ... ... | 45 | 46 | 46 |
| Tour charges, etc. ... ... ... ... | 36 | 23 | 22 |
| Legislative Council ... ... ... | 1 | 1 | 2 |
| Economic Conference ... ... ... | 1,30 | 2,14 | 1,90 |
| Civil Secretariats ... ... ... ... | 2,63 | 3,07 | 2,81 |
| Staff and House-hold of His Highness the Maharaja | 1,01 | 1,14 | 1,64 |
| Comptroller's Office ... ... ... | 1,20 | 1,28 | 1,29 |
| State Huzur Treasury ... ... ... | 7 | 7 | 7 |
| Reception and Entertainment of Guests ... ... | 4,59 | 1,63 | 1,26 |
| Durbar presents ... ... ... ... | 6 | 9 | 5 |
| Charges on account of the distribution of the portraits of His Highness the Maharaja to schools and Government Offices ... ... ... | ... | 15 | 2 |
| Total ... | 12,16 | 11,05 | 10,22 |

85. There were substantial lapses in the budget for 1914-15 under *Economic Conference* (24), *Civil Secretariats* (26), *Reception and Entertainment of Guests* (37), and *Charges on account of the distribution of the portraits of His Highness the Maharaja to schools and Government Offices* (13). The lump sum grant included in the Economic Conference budget for itinerant lecturers, publication of articles and other charges was not fully utilised. This and some savings in the budget grant sanctioned for the Industries and Commerce Committee under supplies and services mostly on account of the readjustment of Industrial Depot charges and the lapse of the grant for the pay of the Italian Silk Expert in the Agricultural Committee budget owing to his return to Italy, brought about the decrease under *Economic Conference*. Under *Civil Secretariats*, the savings were entirely under establishments as the lump sum grants provided for the revision of the General and Revenue Secretariat establishment and for the establishment of the Efficiency Audit office were not fully utilised. The adjustment of certain charges debited in the previous year under Viceregal Reception charges explains the variation under *Reception and entertainment of guests*. The grant for the distribution of the portraits of His Highness the Maharaja to all schools and Government offices was not availed of during the year except to the extent of 2 and was therefore reprovided in the budget for 1915-16.

86. The budget was exceeded under :—

| | | |
|---|---|---|
| (1) | Legislative Council ... ... ... ... ... | 1 |
| (2) | Staff and House-hold of His Highness the Maharaja of Mysore ... | 20 |
| (3) | Comptroller's Office ... ... ... ... ... | 1 |

The noticeable increase in the second case was in consequence of the adjustment of old arrears on account of Palace lighting charges. The excess under *Comptroller's Office* is on account of additional temporary establishment entertained and that under Legislative Council is in the travelling allowance of non-official members and these are covered by Government sanction.

87. The comparison between actuals shows that, but for the heavy charges incurred in the previous year on account of the Viceregal reception, the net result would have been an increase over the previous year's expenditure. The important heads which contributed to this increase were :—

*Economic Conference* (60). Due to starting in 1914-15 of the Economic Journal, appointment of District Economic Superintendents, of the Silk Expert and his establishment and to the charging of the whole pay of the Secretary, Education Committee instead of moiety as in the previous year.

*Staff and House-hold of His Highness the Maharaja* (63). Due to the transfer of charges in 1914-15 on account of the Durbar Physician to this head and the payment of arrears under Palace lighting charges.

*Civil Secretariats* (18).—Due to excess expenditure under salaries and to the existence of the Efficiency Audit office throughout the year against only for a few months during 1913-14.

But all these excesses were nullified by the large decrease (3,33) under *Reception and Entertainment of guests* noticed above and by some savings under *Tour Charges* (14) due to the absence of any outlay on purchase of motor cars as in 1913-14.

## 16A. Law and Justice—Courts of Law.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Chief Court ... ... ... ... | 1,04 | 1,19 | 1,20 |
| Law Officers ... ... ... ... | 20 | 16 | 16 |
| Civil and Sessions Courts ... ... ... | 87 | 75 | 76 |
| Assistant Sessions and Sub-Judges' Courts ... | 35 | 36 | 35 |
| Munsiffs' Courts ... ... ... | 1,14 | 1,19 | 1,12 |
| Process Serving Establishment ... ... | 63 | 74 | 74 |
| Courts of District and Bench Magistrates ... | 3,82 | 3,97 | 3,93 |
| City Magistrates' Courts ... ... ... | 14 | 13 | 13 |
| Refunds ... ... ... | 17 | 13 | 18 |
| Lump addition for revision of Judicial Department | ..... | 23 | ... |
| Total ... | 8,36 | 8,85 | 8,57 |

88. The expenditure was less than the budget by 28 and more than the previous year's actuals by 21. The variation as compared with the budget occurred as the result mainly of the lapse of the entire provision of 23 for the revision of the Civil Courts establishment as the revision scheme was not sanctioned during the year. There were other small savings under salaries of munsiffs and in the share of the cost of taluk establishment charges in the Revenue Department transferred to this head.

Against these savings there were the following excesses :—

| | |
|---|---|
| Chief Court ... ... ... ... ... | 1 |
| Civil and Sessions Courts ... ... ... ... | 1 |
| Refunds ... ... ... ... ... | 5 |

The excess in the first case was under contingencies, that in the second under travelling allowance and remuneration to copyists and examiners. The excess under *refunds* is due to the fluctuating character of the transactions under this head. All these excesses require Government sanction.

88A. The advance over the previous year's actuals occurred under *Chief Court* (16), *Process Serving Establishment* (11), and *Courts of District and Bench Magistrates, etc.*, (11). The appointment of a Chief Judge on an increased salary of Rs. 3,500 and the extra expenditure incurred in purchasing the back numbers of Indian Law Reports and some standard books of reference for improving the Chief Court Library brought about the excess under *Chief Court*. The revision during 1914-15 of the Process Serving Establishment and the increased share of land Revenue charges transferred to this major head in consequence of the revision of the District and Taluk establishments explain the other items of increase. Against these excesses there were small decreases under *Law officers* (4) and *Civil and Sessions Courts* (11) due chiefly to the absence during 1914-15 of the additional charges on account of Law Officers and for extra Sessions Court in connection with the Kannegal riot case as in the preceding year.

## 16B. Law and Justice—Jails.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Jails ... ... ... ... | 1,14 | 1,19 | 1,18 |
| Jail manufactures ... ... ... ... | 18 | 34 | 12 |
| Total ... | 1,32 | 1,53 | 1,30 |

89. There was a lapse of 23 in the budget under this head owing to the non-utilization of the lumpsum grant for khaki weaving and manufacturing weights and measures.

90. A comparison of the actuals, however, shows an increase of 4 under *Jails* and a decrease of 6 under *Jail manufactures*. The excess was on account to repairs to jails and lock-ups and some increase under dietary charges due to dearness of provision. The comparatively larger quantity of raw material purchased during the preceding year explains the fall under the second item.

## 17. Police.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Superintendence (Head Quarters) ... ... | 46 | 36 | 38 |
| Criminal Investigation Department ... ... | ... | 7 | 6 |
| Town Police, Bangalore and Mysore ... ... | 83 | 92 | 93 |
| District Executive Police ... ... ... | 8,46 | 8,83 | 9,11 |
| Kolar Gold Fields Police ... ... ... | ... | ... | ... |
| Special Police—Detective Police, Kolar Gold Fields ... | 14 | 15 | 14 |
| Railway Police ... ... ... ... | 12 | 14 | 17 |
| Refunds ... ... ... ... | ... | ... | ... |
| Total ... | 10,01 | 10,47 | 10,79 |

91. Both the budget and the actuals of the previous year were exceeded during the year. The excess of 32 over the budget was under *Superintendence* (2) *Town Police* (1) *District Executive Police* (28) and *Railway Police* (3). The payment during 1914-15 of arrear bills of travelling allowance relating to 1913-14 and of grain compensation allowance not provided for in the budget generally accounts for the excesses. These excesses require Government sanction.

92. In regard to variations between actuals, those under *Superintendence* and *Criminal Investigation Department* are only apparent as the charges (7) relating to the latter were classified during 1913-14 under *Superintendence*, whereas in 1914-15 they were grouped into a separate minor head; those under *Town Police* (10) and *District Executive Police* (65) were due to the revision of the pay of the Police constables and to payment of grain compensation allowance during 1914-15. The increase under *Railway Police* was chiefly on account of the establishment newly entertained for the Kolar District Board, the Kolar Gold Field and the Yelahanka-Devanhalli Railways.

## 18. Education.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Direction ... ... ... ... | 37 | 37 | 44 |
| Inspection ... ... ... ... | 97 | 99 | 1,05 |
| Government Colleges, General ... ... ... | 2,19 | 2,50 | 2,40 |
| Government Schools, General ... ... ... | 4,05 | 5,74 | 4,67 |
| Government Schools, Special ... ... ... | 74 | 2,37 | 1,07 |
| Book Department ... ... ... ... | 33 | 67 | 62 |
| Oriental Library and Search for Sanskrit Manuscripts ... | 17 | 17 | 14 |
| Grants-in-aid ... ... ... ... | 3,46 | 5,15 | 3,87 |
| Scholarships ... ... ... ... | 63 | 86 | 71 |
| Miscellaneous ... ... ... ... | 27 | 81 | 19 |
| | 13,18 | 19,63 | 15,16 |
| Deduct for probable Savings ... ... ... | ... | —,150 | ... |
| Total ... | 13,18 | 18 13 | 15,16 |

93. There has been a considerable advance in the course of this expenditure during the past few years, and the advance of 1,98 in the actuals of the year over the previous year's is quite in keeping with this progress. The rise is general and appears under all the minor heads except *Oriental Library* and *Miscellaneous*. An increase in the salary of the head of the Education department, the re-organisation of the State colleges for instituting Honours courses and to fit them for new courses of study affiliated to the Madras University, the expansion and improvement of primary education and the liberal grants for village school buildings, the improvement in the pay and prospects of the inspectorate and the tutorial staff at an annual recurring cost of about two lakhs, the institution of scholarships for village elementary schools and a general scheme for the grant of foreign scholarships—all these contributed to the increase of expenditure.

94. A comparison of the actuals with the budget however shows a lapse of 2,97. Except for some small excesses under *Direction* and *Inspection*, the decrease was under all heads. The heads which showed comparatively large lapses were *Government Schools general* (1,07) *Government Schools special* (1,30) and *Grants-in-aid* (1,28). The saving under *Government Schools General* was in the sum provided for the revision of the pay of the vernacular school teachers and in the lump allotment for introducing compulsory education for boys in certain selected areas. Under *Government Schools Special*, there were some savings in salaries in the Chamarajendra Technical Institute and the Channapatna Industrial School and the grant for the revision of industrial schools was not utilized as the scheme did not mature during the year. A portion of the grant for building and equipment of the Machanical Engineering School, Bangalore also lapsed. The grants for opening new primary schools and for building new village schools were not fully utilized. There were other small lapses under *Government Colleges General* owing to savings in the grant for the Botany laboratory in the Central College; under *Book Department* on account of smaller outlay on the purchase of books and maps and encouragement to authors; under *Scholarships* due to savings in the allotments for scholarships to students in the Training College,

Mysore, and District normal schools, to girls and to the actuarial scholar. The saving under *Miscellaneous* was only apparent as the charges incurred in respect of Public Libraries amounting to 20 against the sanctioned grant of 59 included in the budget under this head were classified in the accounts under the head Scientific and Minor Departments.

95. The excess over the budget under *Direction* was chiefly on account of larger expenditure on account of travelling allowance and contingencies and that under *Inspection* on account of the increase in salaries consequent on the revision of the scale of inspectors and some increase under travelling allowance.

## 18. A. Agriculture.

| | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| | Rs. | Rs. |
| Direction ... ... ... ... ... | 27 | 34 |
| Scientific assistants ... ... ... ... | 40 | 33 |
| Agricultural Instruction ... ... ... ... | 22 | 9 |
| Demonstration and Experiment ... ... ... | 1,30 | 44 |
| *Deduct*—Amount debitable to Supari cess Fund ... ... | —6 | ... |
| Total ... | 2,13 | 1,20 |

96. It was in the year under report that a new major head for Agriculture was opened; till then the charges relating thereto were grouped into one minor head under the major head Scientific and Minor Departments.

97. The expenditure under this head fell short of the budget by 93. The whole provision of 62 intended for starting new farms in Chitaldrug and in the Malnad and a portion of the grant for Dairy and Breeding Station lapsed. Under *Agricultural Instruction* the grants for supplies and services in the Agricultural School and for establishment, travelling allowance and for District work were not fully utilized. There was, however, an excess of 7 under *Direction* on account of increased expenditure in travelling allowance.

98. The expenditure under this head during 1913-14 amounted to 89. The excess over this expenditure during 1914-15 was chiefly caused by the re-organisation of the department and the special expenditure of a non-recurring nature on account of new experimental farms, for organizing dairy and breeding station and for steam jaggery plant.

## 18. B. Industries and Commerce.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Direction ... ... ... ... | ... | 85 | 79 |
| Weaving Factory ... ... ... ... | ... | 19 | ... |
| Sugar-cane Mill Installation ... ... ... | ... | 37 | ... |
| Total ... | ... | 1,41 | 79 |

99. This is a new major head opened from the year under report. The budget provided for the full sanctioned scale of the department and for the net charges of the weaving factory, Bangalore and the sugar-cane mill installations. But the expenditure recorded under the head during the year represent only the direction charges and not anything on account of the other items under this head. This was because the receipts and charges appertaining to the weaving factory and the sugar-cane mill installations originally passed through a debt head and adjusted to the Revenue and Expenditure heads concerned at the close of the year, and for want of necessary details such adjustment could not be made during the year. The fall under *Direction* was on account of savings in salaries and in the grant for experimental industries.

## 19. Muzrai or Religious and Charitable Institutions.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Superintendence ... ... ... ... | 14 | 14 | 15 |
| Endowments and Charitable allowances ... ... | 3,21 | 3,22 | 3,23 |
| Stipends and Grant-in-aid ... ... ... | 4 | 6 | 10 |
| Supplies and Services ... ... ... | 9 | 10 | 10 |
| Ayurvedic College, Mysore ... ... ... | 4 | 5 | 3 |
| Total ... | 3,52 | 3,57 | 3,61 |

100. The actuals of 1914-15 exceeded the budget (4) and also the actuals of the previous year (9), mainly on account of the payment of 5 for the Sri-Sankaracharya's temple at Kaladi.

## 20. Medical.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Medical Establishment ... ... ... | 2,63 | 2,87 | 2,56 |
| Hospitals and Dispensaries ... ... ... | 2,40 | 2,42 | 2,49 |
| Durbar Surgeon ... ... ... ... | 43 | ... | ... |
| Medical Stores ... ... ... ... | 87 | 89 | 89 |
| Lunatic Asylum ... ... ... ... | 26 | 30 | 28 |
| Sanitation and Vaccination ... ... ... | 1,31 | ... | ... |
| Medical Scholarships ... ... ... | 13 | 14 | 12 |
| Refunds ... ... ... ... | 1 | ... | ... |
| Total ... | 8,04 | 6,62 | 6,34 |

101. The accounts for 1913-14 include expenditure to the extent of 1,74 on account of *Durbar Surgeon* and *Sanitation and Vaccination*. The charges relating to the *Durbar Surgeon* were classified during 1914-15 under the major head 15 General Administration and those relating to *Sanitation and Vaccination* under a new major head 20. A. Sanitation and Vaccination. If these charges be excluded from this head the total expenditure of the Medical department proper will only be 6,30 while that for 1914-15 was 6,34.

102. As compared with the budget, the actuals for 1914-15 were less by 28 mainly on account of the fall of 31 under *Medical Establishment* due to savings in the salaries of district medical officers. The variations under other heads are comparatively small. The excess over the grant under *Hospitals and Dispensaries* was chiefly in the Victoria Hospital due to some increase of expenditure on account of diet of patients and other hospital necessaries.

## 20. A. Sanitation and Vaccination.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Sanitary Commissioner ... ... ... ... | | 5 | 5 |
| Public Health Institute ... ... ... ... | | 37 | 28 |
| District charges ... ... ... ... | | 58 | 59 |
| School of Hygiene ... ... ... ... | | 2 | ... |
| Plague charges ... ... ... ... | | 50 | 11 |
| Grant for the Sanitary Improvement of Seringapatam ... | | 1 | 5 |
| Malnad Improvement charges ... ... ... | | 1,00 | 59 |
| Scholarships for B. S. Sc. Students ... ... ... | | ... | 2 |
| Lump addition ... ... ... ... | | 10 | ... |
| Total ... | ... | 2,63 | 1,69 |

103. The charges incurred during 1913-14 on account of *Sanitation and Vaccination* were included under the head 20. Medical and amounted to 1,31. The excess during 1914-15 over this amount was mainly on account of larger expenditure on *Malnad Improvements*.

104. As usual there was some lapse in the budget grant for *Plague charges* as there was no severe outbreak of plague in the State during the year. Out of a grant of 1,00 for *Malnad Improvement* a sum of 59 only was spent. These mainly account for the saving of

94 from the budget under this head. There was an excess expenditure of 1 over the grant under *District charges* due to higher charges on account of travelling allowance to officers.

## 21. Scientific and other Minor Departments.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Department of Mines and Geology ... ... | 25 | 31 | 26 |
| Meteorological Department ... ... ... | 12 | 12 | 12 |
| Archæological Department ... ... ... | 16 | 24 | 17 |
| Museum ... ... ... ... | 4 | 7 | 4 |
| Donations to Scientific Societies ... ... ... | 1 | 1 | 1 |
| Agricultural Department ... ... ... ... | 89 | ... | ... |
| Public Exhibitions and Fairs... ... ... | 8 | 11 | 18 |
| Veterinary and Stallion Charges ... ... ... | 46 | 59 | 47 |
| Botanical and other public gardens ... ... | 65 | 1,16 | 88 |
| Census ... ... ... ... | 3 | ... | ... |
| Ethnographical Survey ... ... ... | 2 | 5 | 2 |
| Examinations ... ... ... ... | 18 | 14 | 11 |
| Registrar of Co-operative Societies ... ... | 40 | 50 | 53 |
| Department of Industries and Commerce ... ... | 86 | ... | ... |
| Public Libraries ... ... ... ... | ... | ... | 20 |
| Refunds ... ... ... ... | ... | ... | ... |
| Total ... | 4,15 | 3,30 | 2,99 |

105. The expenditure during 1914-15 under this head was less by 1,16 than that in 1913-14 mainly on account of the classification of charges relating to the departments of Agriculture and Industries and Commerce under separate major heads in the accounts for 1914-15. If the charges relating to these departments are excluded from the actuals of 1913-14, the expenditure instead of being less in 1914-15 will be more by 59 than in the previous year. This excess is accounted for by increase under *Public Exhibitions and Fairs, Botanical and other Public Gardens, Registrar of Co-operative Societies, and Public Libraries.* The new buildings in the exhibition grounds and larger contingent expenditure in connection with the Dasara exhibition, the improvement of the Lal-Bagh and the Cubbon Park, and larger outlay on experimental fruit cultivation, the formation of a larger number of Co-operative societies and consequently the increase in the number of the supervising staff and the starting of a Public Library in Bangalore contributed to the increases mentioned above.

106. As compared with the budget there was a lapse of 31 in the actuals. The classification of charges relating to Public Libraries under this major head against the provision included under Education accounts for the excess of 20 under *Public Libraries.* The noticeable lapses were under *Veterinary and stallion charges* (12) and *Botanical and other Public garden* (28). The lumpsum provision made for starting veterinary hospitals was not utilised and there were some savings in the grant for the Amrut Mahal department; and these account for the fall in expenditure under *Veterinary and Stallion charges.* The lapse in the grant for improvement of Lal-Bagh and Cubbon Park accounts for the savings under *Botanical and other public gardens.*

107. There were excesses over grants under *Public Exhibitions and Fairs, Registrar of Co-operative Societies* and Public Libraries. The excess in the exhibition charges was distributed under several heads but occurred chiefly in connection with the new buildings erected in the exhibition grounds. The excess under *Registrar of Co-operative Societies* was on account of larger travelling allowances paid.

## 23. Allowances and Assignments under Treaties and Engagements.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Political Pensions ... ... ... ... | 69 | 72 | 73 |
| Miscellaneous ... ... ... | 13 | 13 | 13 |
| Total ... | 82 | 85 | 86 |

108. The increase in the actuals of 1914-15 over the budget grant under *Political pensions* was due to a special pension of Rs. 50 per mensem sanctioned to Mrs. B. J. Kumaraswamy Naik.

## 24. Superannuation Allowances and Pensions.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Superannuation and Retired Allowances | 7,66 | 8,03 | 7,64 |
| Compassionate Allowances | 8 | 6 | 6 |
| Gratuities | 8 | 6 | 6 |
| Total | 7,82 | 8,15 | 7,76 |

109. The actuals of 1914-15 fell short of both the budget for the year and the actuals of the previous year evidently on account of some claims having been allowed to fall into arrears.

## 25. Stationery and Printing.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Stationery Depot | 1,12 | 1,08 | 1,24 |
| Printing and Gazette Office | 1,11 | 96 | 1,20 |
| Branch Press at Mysore | 6 | 5 | 6 |
| Printing at private Presses | ... | 1 | 1 |
| Refunds | ... | ... | 2 |
| Total | 2,29 | 2,10 | 2,53 |

110. The cost of this department during the year 1914-15 was high as compared with the budget for the year and the actuals for the previous year 1913-14. The increase under *Stationery depot* was due to increased demand for stationery owing to the formation of new departments and development of old ones and also to the higher prices prevailing on account of the war.

111. The excess over grant under the other items as also the increase over the previous actuals under these heads is explained by the substantial increase in the outturn of almost all the sections of the Press. The excess is partly covered by the sanction accorded by Government for an additional grant of 37.

## 26. Miscellaneous.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Travellers' bungalows | 28 | 26 | 26 |
| Hill stations | ... | ... | 8 |
| Miscellaneous (General) | 62 | 29 | 29 |
| Loss by exchange | ... | ... | ... |
| Contributions | 2,94 | 6,72 | 4,58 |
| Charities, donations, etc. | 6 | 5 | 2,06 |
| Special and unforeseen charges | 1 | ... | ... |
| Irrigation Well Establishment | 3 | 3 | 3 |
| Miscellaneous charges for the treatment of patients at the Pasteur Institute | ... | ... | ... |
| The Coronation Durbar at Delhi of King-Emperor George V, 1911 | ... | ... | 2 |
| Refunds | 15 | ... | 16 |
| Total | 4,09 | 7,35 | 7,48 |

112. The excess during 1914-15 over the previous year's actuals is 3,39 of which 2 lakhs represent His Highness' contribution towards the Imperial Indian Relief Fund and the balance is entirely under *Contributions* owing to the larger grant sanctioned to the Mysore City Improvement Trust Board and the grants-in-aid to Local Funds for village improvements, for sinking water wells in villages and for moiety of working expenses to the Bank of Mysore.

113. The only noticeable variation from the budget was under *Contributions* and *Charities and donations*. In the former case there was a saving of 2,15 in the grants to municipalities for special purposes, to local bodies for village improvements and for rural drinking water wells. The excess in the latter case was on account of the contribution paid by His Highness the Maharaja for the Imperial Indian Relief Fund for which no provision existed in the original budget, but an additional grant was sanctioned during the year. Among the minor variations the expenditure of 8 under *Hill stations* was not provided for in the budget as the scheme of improving Hill stations was introduced only in 1914-15. The expenditure of 2 under *Coronation Durbar at Delhi of King Emperor George V*, 1911, due to the adjustment of old arrears and that under *Refunds*, to non-adjustment at the close of the year of unclaimed and lapsed deposits.

## 27. Army.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 1 Headquarters ... ... | 48 | 47 | 50 |
| 2 Imperial Service Regiment ... | 3,56 | 3,76 | 3,12 |
| 3 Local Service Regiment ... | 1,77 | 1,90 | 1,77 |
| 4 Government Stud Farm, Kunigal ... | 56 | 56 | 52 |
| 5 Hessarghatta and Nadamavinapura Farms ... ... | 13 | 19 | 9 |
| 6 Barr or Native Infantry ... | 2,18 | 2,75 | 2,21 |
| 7 Miscellaneous Charges ... | 18 | 18 | 50,46 |
| 8 Imperial Service Transport Corps ... | 2,55 | 2,81 | 2,17 |
| 9 Military Stores ... ... | 7 | 9 | 6 |
| 10 Superannuation and Retired Allowances ... ... | 85 | 90 | 82 |
| 11 Palace Military ... ... | 1,14 | 1,14 | 1,14 |
| Total ... | 13,47 | 14,75 | 62,86 |

114. The principal event which contributed to an excess of 48,11 over the budget during 1914-15 and of 49,39 over the previous year's actuals was the payment of His Highness's contribution of 50 lakhs to the Indian War Fund. If this special payment for which an additional grant was sanctioned in the course of the year is left out of account the actuals for 1914-15 were really less than both the budget (1,89) and the previous actuals (61). The variations which led to a difference of 61 between the actuals of 1913-14 and 1914-15 were mainly (1) under *Imperial Service Regiment* due to savings under salaries as the pay of the men on the field which were paid as advances were not adjusted before the close of the year on account of the time required to get bills for adjustments from the camp, and (2) *Imperial Service Transport Corps* to savings chiefly in the grant for feed of ponies and bullocks.

115. The comparison between the budget and the actuals shows that there were savings under all the heads except *Headquarters* and *Miscellaneous charges*. The savings were chiefly in the pay of commissioned and non-commissioned officers in the Imperial Service Regiment and *Imperial Service Transport Corps* and of non-commissioned officers in the Local Service and Barr forces and to some savings in the grant for compensation for dearness of provision and chenna rations and in the grant for purchase of rifles for the Barr or Native Infantry. There were also some lapses in the grant for feed of ponies and bullocks, for new iron carts and for converting pony carts into bullock carts and for purchase of Amrut Mahal bulls for the *Imperial Service Transport Corps*.

116. The excess under *Headquarters* was on account of the acting allowances paid to another officer during the absence of the Chief Commandant in the field service and larger travelling allowances paid. The excess under *Miscellaneous charges* was on account of the

payment of His Highness the Maharaja's contribution towards the Indian War Fund and charges incurred in connection with the mobilization of the Imperial Service Regiment. This is covered by additional grants sanctioned by Government.

## 27A.—Subsidy to British Government.

| Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| Rs. | Rs. | Rs. |
| 35,00 | 35,00 | 35,00 |

117. No remarks.

## 27B.—Military Works.

| Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| Rs. | Rs. | Rs. |
| 94 | 95 | 88 |

118. On account of the scarcity of labour and difficulty in procuring materials the works on hand could not be completed, and moreover only about half the grant allowed for repairs was utilized. These facts account for the fall in the actuals for 1914-15 both from the budget of the year and the actuals of the previous year.

## 28.—Famine Relief.

| Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| Rs. | Rs. | Rs. |
| Nil | Nil | Nil |

119. No remarks.

## 29.—Reduction or Avoidance of Debt.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 1. Famine Reserve ... | 2,00 | 2,00 | 2,00 |
| 2. 4% Loan Sinking Fund ... | 1,33 | 1,33 | 1,33 |
| Total ... | 3,33 | 3,33 | 3,33 |

120. No remarks.

## 30. State Railways worked by the Madras and Southern Mahratta Railway Company.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Guaranteed interest paid to the Madras and Southern Mahratta Railway Company ... ... | 7,17 | 7,20 | 6,60 |

121. The fall in the actuals of 1914-15 was due to an error in classification of charges in the accounts.

## 30A. Miscellaneous Railway Expenditure.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 1. General charges ... | 45 | 47 | 33 |
| 2. Surveys ... | —75 | 10 | 16 |
| 3. Land for guaranteed Railways | 7 | 20 | 4 |
| 4. Maintenance of saloon carriages ... | 31 | 2 | 6 |
| 5. Rebate ... | ... | 14 | 3 |
| 6. Reserve grant ... | ... | 5 | ... |
| Total ... | 8 | 98 | 62 |

122. Compared with the actuals of the previous year, the accounts for 1914-15 showed an increase of 54. The large outlay incurred on account of the construction of the dining saloons during the previous year accounts for the decrease under *Maintenance of Saloon Carriages*. The decrease of 12 under *General Charges* was due to the entire expenditure on audit and accounts having been debited in the first instance to the largest State line under construction, *viz.*, Mysore-Arsikere Railway and to considerable relief afforded to. Miscellaneous Railway Expenditure on account of proportionate charges of direction and establishment having been debited to the several lines under construction. Under *Surveys* the increase of 90 is accounted for by the heavy write-back of survey charges to construction estimates of Mysore-Arsikere Railway effected during the previous year.

123. The actuals for 1914-15 compared with the budget grant resulted in a lapse of 36 which was mainly due to the transfer of charges of direction and audit establishments to the various railways under construction and to the full provision for the cost of land for Guaranteed Railways not having been used. In the details, however, there were small excesses over grants under *Surveys* and *Maintenance of Saloon Carriages* and these have been sanctioned by Government.

## J. & K.—Public Works.

| Major Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Irrigation— | | | |
| 31. Major works | 24,78 | 6,01 | 2,73 |
| 32. Minor works | 1,59 | 3,19 | 1,75 |
| Other Public works— | | | |
| 33. Civil works | 21,13 | 25,85 | 22,46 |
| Total | 47,50 | 35,05 | 26,94 |

124. The accounts for 1914-15 fell short of those of the previous year by 20,56. This decline was under *Irrigation Major* and was mainly caused by the inclusion of the charges connected with the *Cauvery Reservoir and allied works* under this head during the year 1913-14. They are now classified under a separate head as they represent capital outlay not actually charged to the year's Revenue. Under *Irrigation Minor Works* and *Civil Works* the variation was in the opposite direction. The increase under *Minor Works* was the net result of an increase in establishment charges and smaller outlay on works. The excess under *Civil Works* was chiefly in connection with (1) Extension of Public Office buildings, Bangalore. (2) Construction of a residential block to the Palace, Mysore, (3) Construction of the new General Hospital, Mysore, (4) Construction of a home for the Representative Assembly, Mysore and (5) Roofing the storage reservoir at Champion Reefs.

125. As compared with the Budget, there was a fall in expenditure to the extent of 8,11. A sum of 2,27 under *Irrigation Major* was resigned during the year. This chiefly accounts for the savings under that head. The lapse of 1,44 under *minor works* is explained to be due in some cases, to the presence of water in tanks and in others, to non-payment of compensation by the Revenue department or the difficulty of procuring labour. Under *Civil Works* a sum of Rs. 1,94, was surrendered out of the budget grant. This together with the distribution of the charges on account of establishment and tools and plants in proportion to the outlay on works under the different heads accounted for the lapse of 3,39 under *Civil Works*.

## 34.—Capital Outlay on State Railways.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Broad gauge | 2 | 18 | 2 |
| Metre gauge | 3,65 | 3,40 | 20 |
| Extension of Railways | 6,45 | ... | ... |
| Total ... | 10,12 | 3,58 | 22 |

126. Under open lines of State Railway worked by the Madras and Southern Mahratta Railway Company there was a large variation between the actuals of 1913-14 and 1914-15. It is mainly due to a large credit on account of the decrease in the Government's share of joint stores balance.

127. Compared with the budget, there was a fall of 3,37 in expenditure due to the non-utilisation of the full grants for some of the works. The charges relating to extension of Railways are being classified since 1914-15 under a separate head Capital outlay not charged to revenue.

## L. Cauvery Power Scheme.

| Minor Heads | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 35. Revenue Account— | | | |
| Working Expenses | 4,38 | 4,45 | 4,11 |
| Depreciation | 2,92 | 2,94 | 2,95 |
| Total | 7,30 | 7,39 | 7,06 |
| 36. Capital Account— | | | |
| Sivasamudram-Kolar Section | 37 | 44 | —1 |
| Bangalore City Section | 27 | 15 | 34 |
| Bangalore Civil and Military Station Section | 29 | 18 | 22 |
| Mysore City Section | 8 | 10 | 21 |
| IV Installation | 8,36 | ... | ... |
| Total | 9,37 | 87 | 76 |

*Revenue Account.*

128. The actuals of 1914-15 show a net decrease of 24 as compared with the actuals of the previous year. This was mainly due to the adjustment in 1913-14, of arrear charges on account of direction and accounts. The variation between the budget and the actuals for the year was due to inclusion in the budget provision for the adjustment of arrear charges but as stated above these were adjusted in the accounts of the previous year.

*Capital Account.*

129. The fall in the actuals as compared with those for the previous year was due to the inclusion of the outlay on IV Installation under this head in that year's accounts.

## N. Capital Outlay not charged to Revenue.

### A.—37. Cauvery Reservoir and Allied Works.

| Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| Rs. | Rs. | Rs. |
| | 37,50 | 32,56 |

130. Grants to the extent of 5 lakhs were surrendered to Government as it was anticipated that the provision for compensation for lands would not be utilized as a system of giving other lands in view of lands to be submerged in the reservoir was approved by Government in preference to the system in cash compensations. This explains the variation between the budget and the actuals for 1914-15. In the year 1913-14 these charges were classified under the head 31 Irrigation Major Works.

## 38. Capital Outlay on State Railways and Steam Tramways.

| Names of Railways | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 1. Mysore-Arsikere Railway ... ... | | 30,00 | 37,82 |
| 2. Bangalore-Hosur Line ... ... | | 5,50 | ... |
| 3. Tarikere-Narasimharajapura Tramway ... ... ... | | 50 | 41 |
| Total | | 36,00 | 38,23 |

131. The excess expenditure of 7,82 over the budget grant on Mysore-Arsikere Railway was chiefly due to purchase of almost all the stores required and to the adjustment of the value of sleepers supplied by the Forest department at the close of the year. The excess over grant has been sanctioned. The lapse of 3 in the grant on Tarikere-Narasimharajapura Tramway was on account of the non-settlement of contractors' claims for earthworks and also due to less progress in the platelaying work.

132. The outlay on these lines during 1913-14 was classified under 34 capital outlay on State Railways worked by the M. S. M. Railway Company but was separated from 1914-15 and classified under this new head.

## 39. Subsidised or Aided Railways.

| | Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| 1. Kolar District and Bangalore-Chikballapur Railways ... ... | | 9,00 | 8,01 |
| 2. Shimoga-Tirthahalli-Sagar Line ... | | 1,00 | ... |
| Total ... | | 10,00 | 8,01 |

133. The modified grants sanctioned by Government and the allotments sanctioned for the share of the District Board and the Bangalore-Chikballapur Light Railway Company are compared below with the actual outlay incurred.

| | | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|---|
| | | Rs. | Rs. |
| 1. Bowringpet-Kolar Section of Kolar District Railway. | Government portion ... | 1,60 | 1,53 |
| | District Board portion ... | ... | —1,54 |
| | | 1,60 | —1 |
| 2. Kolar-Chikballapur Section of Kolar District Railway. | Government portion ... | 4,30 | 4,54 |
| | District Board portion ... | 4,30 | 4,53 |
| | | 8,60 | 9,07 |
| 3. Bangalore-Chikballapur Light Railway. | Government portion ... | 2,48 | 1,95 |
| | Company's portion ... | 1,43 | 1,50 |
| | ... | 3,91 | 3,45 |

An allotment of 1,60 was sanctioned in the year to meet the Government share of half the capital outlay on Bowringpet-Kolar section of Kolar District Railways including the expenditure to be incurred during the year on works provided for in the completion schedule. The minus outlay for 1914-15 under District Board portion was on account of the write-back of the Government share of half the capital outlay on the Railway. The total expenditure of 9,07 on the construction of Kolar-Chikballapur Railway was met equally by the Government and the District Board, Government having advanced the difference between the debenture loan amount raised by the Board and their share of the capital as a loan at 4 per cent until such time as sufficient funds would be raised by the Company. The excess expenditure of 47 over the sanctioned grant was on account of the adjustment of the value of sleepers supplied by the Forest department at the close of the year. The excess over grant has been reported to Government for sanction and has since been sanctioned. The lapse of 46 in the total grant on Bangalore-Chikballapur Light Railway was due partly to the non-settlement of final bills and partly to the outlay on purchase of stores having fallen short of anticipation.

## 40. Bangalore Electric Tramways.

| Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| Rs. | Rs. | Rs. |
| ... | 6,00 | 16 |

134. A sum of 16 was spent towards the flooring and roofing of the car-barn. Further work has been ordered to be kept in abeyance pending the termination of the war in Europe. This explains the savings in the budget grant. The total amount spent on this account to end of the the year was Rs. 69,265.

## 41. Cauvery Power Scheme.

### IV. Installation.

| Accounts, 1913-14 | Budget, 1914-15 | Accounts, 1914-15 |
|---|---|---|
| Rs. | Rs. | Rs. |
| ... | 5,67 | 9,95 |

135. For supply of the additional power required by the Kolar gold mines, the work connected with this installation was pushed through during the year. The excess over grant requires sanction of Government.

## Debt Heads.

136. The transactions under the Debt Heads during the year 1914-15 were estimated to result in a net in-flow of cash into the treasuries to the extent of 45,02, but in actual working it was found that it amounted to 60,73. There was thus an improvement 15,71 in the situation.

### M.—ADJUSTMENTS.

137. The anticipated receipts and disbursements under this head amounted to 10,00, but the actuals for the year were 10,25. This excess was due to better collections of revenue under Excise. This has been adjusted in the accounts as under:—

| | |
|---|---|
| District Fund ... ... ... ... | 5,36 |
| Village School Fund ... ... ... ... | 2,75 |
| Local Funds General ... ... ... ... | 2,14 |

## O.—PERMANENT DEBT.

138. The provision of 10 made for meeting probable applications for discharge of outstanding Mysore Railway debenture bonds of 1882 was not utilized.

## P.—UNFUNDED DEBT.

139. Partly owing to the panic created by the European war and partly on account of the facilities afforded for investment of money in the Bank of Mysore, the large number of co-operative societies in the State, and the new Shimoga and Kolar District Board Railway debentures at more favourable rates of interest, the net withdrawals from the Savings Bank amounted to 8,31; and it was mainly on this account that there was an outgoing of 4,90 against the anticipated in-flow of 4,35 under this head.

## Q.—DEPOSITS AND ADVANCES.

140. There was an improvement to the extent of 34,95 in the transactions under this head and this was mainly under the heads *surplus investment account* and *fixed deposits in Banks*. A provision of 45,00 was made in the budget for purchase of Government of India and other securities but the investment actually made in these securities was only to the extent of 13,64 as the full amount of the Government of India and Calcutta Port Trust loans tendered for by the Bank of Madras on behalf of the Government was not secured. The uninvested balance was invested in Presidency Banks as fixed deposit and was received back in the course of the year for payment of the contribution by His Highness to the War Fund. This accounts for the large variations from the budget under these heads.

## R.—LOANS AND ADVANCES.

141. The net expenditure under this head amounted to 15 against the budget anticipation of 46. Though the result has approached budget anticipation, the grants were not worked out as provided in the budget. Owing to unfavourable seasonal conditions, Land improvement and takavi loans had to be issued extensively and they amounted to 2,42 against a provision of only 5 in the budget. Against this expenditure not provided for in the estimates the grant for *loans to landholders whose lands will be submerged in the Kannambody Reservoir*, lapsed almost entirely. There was also some lapse in the grant for Loans for industrial and agricultural purposes.

## T.—REMITTANCES.

142. The transactions under this head resulted in a net accretion of cash to the extent of 59 and this in the usual course will be adjusted in the accounts for next year.

## U.—HIS MAJESTY'S TREASURY.

143. There was a net debit of 36 in the transactions during the year under this head and this has been adjusted in the usual course in the accounts for July 1915.

## U. U.—GUARANTEED RAILWAYS.

144. Against an anticipated net receipt of 4 under this head, there was a net outgoing of a sum of 77. This was due to the fact that the share subscriptions collected on account of the Bangalore-Chikballapur Railway were not sufficient to meet the demands of the year which had therefore to be met by advances from Government.

## REMITTANCE OF RAILWAYS WORKED BY MYSORE GOVERNMENT.

145. This is a new head opened in the accounts for 1914-15 to record the revenue transactions of the Kolar District Railways, Bangalore-Chikballapur Railway and Tarikere-Narasimharajapura Tramway which are worked by the State. The net transactions recorded under this head resulted in a receipt of 17.

## V.—CASH BALANCES.

146. Against an anticipated balance of 71,67, the actual cash in the treasuries and State bankers at the close of the year amounted to 72,27. This was due to a net betterment of 60 in the transactions under the various heads as per details below:—

| | Better. | Worse. |
|---|---|---|
| Revenue Surplus ... ... ... ... ... ... | | 32,26 |
| Outlay on Capital works not charged to Revenue ... ... ... | 6,26 | |
| Permanent Debt ... ... ... ... ... ... | 10 | |
| Unfunded Debt ... ... ... ... ... ... | | 9,25 |
| Deposits and Advances ... ... ... ... ... | 34,95 | |
| Loans and Advances ... ... ... ... ... | 31 | |
| Remittances ... ... ... ... ... ... | 60 | |
| His Majesty's Treasury ... ... ... ... ... | | 36 |
| Guaranteed Railways ... ... ... ... ... | | 81 |
| Remittance of Railways worked by the Mysore Government ... ... | 17 | |
| Difference in the opening balance ... ... ... ... | 89 | |
| Total ... | 43,28 | 42,68 |
| Net ... | 60 | |

BANGALORE,
*25th June 1916.*

J. S. CHAKRAVARTI,
*Comptroller.*